



# Memorandum

To: JBC Members  
From: Giulia Bova, JBC Staff (303-866-4955)  
Date: February 26, 2026  
Subject: General Fund Reversion of DPA's Private Lease Early Termination R3 DI from FY 25-26

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The purpose of this memo is to inform the JBC about a General Fund reversion from FY 2025-26 in the Department of Personnel, and recommend including add-on to capture the funds for budget balancing.

## Background

On January 30, 2026, the Department of Personnel informed staff that it does not intend to use the one-time General Fund appropriation approved for the FY 2025-26 R-03 decision item for Private Lease Early Termination.

The Department of Personnel received an appropriation of \$651,279 General Fund in FY 2025-26 to facilitate an early lease termination and agency consolidation into the Capitol Complex for the Department of Higher Education (CDHE). This amount was set aside through a footnote in the Office of the State Architect line item. CDHE decided not to move forward with the lease termination because leadership is currently reevaluating the Department's workspace needs and the Governor announced an initiative to consolidate the functions of Colorado's postsecondary and workforce agencies, which could impact CDHE's evaluation of office space needs.

## Recommendation

JBC staff recommends attaching an add-on to the FY 2025-26 Long Bill to capture the \$651,279 General Fund reversion from FY 2025-26.



**Joint Budget Committee**

# **Staff Figure Setting FY 2026-27**

**Department of Personnel**

Prepared by:  
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February 26, 2026

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## How to Use this Document

The Department Overview contains a table summarizing the staff recommended incremental changes followed by brief explanations of each incremental change. A similar overview table is provided for each division, but the description of incremental changes is not repeated, since it is available under the Department Overview. More details about the incremental changes are provided in the sections following the Department Overview and the division summary tables.

Decision items, both department-requested items and staff-initiated items, are discussed either in the Decision Items Affecting Multiple Divisions or at the beginning of the most relevant division. Within a section, decision items are listed in the requested priority order, if applicable.

# Department of Personnel Overview

The Department of Personnel administers the state personnel system, which includes approximately 35,000 full-time-equivalent (FTE) staff, excluding the Department of Higher Education. The Department also provides general support services for state agencies, including providing central business, financial, and personnel services, and maintenance of capital assets.

## Summary of Staff Recommendations

### Department of Personnel

Item	Total Funds	General Funds	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$302,473,718	\$35,066,800	\$27,286,866	\$240,120,052	\$0	496.0
Other legislation	-354,057	-109,768	-96,265	-148,024	0	4.5
<b>Total</b>	<b>\$302,119,661</b>	<b>\$34,957,032</b>	<b>\$27,190,601</b>	<b>\$239,972,028</b>	<b>\$0</b>	<b>500.5</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$302,119,661	\$34,957,032	\$27,190,601	\$239,972,028	\$0	500.5
R1 State payroll system common policy	894,774	0	0	894,774	0	9.1
R2 OAC staff for Medicaid appeals	904,158	0	0	904,158	0	8.1
R3 State accounting system resources	370,000	0	0	370,000	0	0.0
R4/BA2 Sustainability Office staff and resources	-400,000	0	-400,000	0	0	0.0
R5 Printing services true-up	3,707,974	0	1,051,773	2,656,201	0	0.0
R6 Statewide training system continuation	552,752	0	0	552,752	0	0.0
R7 State employee housing pilot	0	0	0	0	0	0.0
R8 Annual fleet vehicle replacement	3,867,949	0	0	3,867,949	0	0.0
R9 General Fund reductions and offsets	-491,580	-491,580	0	0	0	0.0
BA3 Statewide language access resources	0	0	0	0	0	0.0
SI1 Transfers from ARPA projects to GF	0	0	0	0	0	0.0
SI2 Bond Assistance Program CF transfer to GF	0	0	0	0	0	0.0
SI3 USRP CF transfer to GF	0	0	0	0	0	0.0
SI4 Supp. State Cont. Fund CF transfer to GF	0	0	0	0	0	0.0
Employee compensation common policies	3,286,400	1,621,927	142,061	1,522,412	0	0.0
Operating common policies	1,504,241	1,651,660	-43,765	-103,654	0	0.0
Impacts driven by other agencies	434,323	350,856	-24,604	108,071	0	2.7
Technical adjustments	-5,805,138	768,872	10,964,456	-17,538,466	0	0.0
Prior year actions	-1,123,770	-353,652	36,898	-807,016	0	-5.8
<b>Total</b>	<b>\$309,821,744</b>	<b>\$38,505,115</b>	<b>\$38,917,420</b>	<b>\$232,399,209</b>	<b>\$0</b>	<b>514.6</b>
Changes from FY 2025-26	\$7,702,083	\$3,548,083	\$11,726,819	-\$7,572,819	\$0	14.1
Percentage Change	2.5%	10.1%	43.1%	-3.2%	n/a	0.0
FY 2026-27 Executive Request	\$312,920,932	\$41,556,756	\$38,059,616	\$233,304,560	\$0	522.7
Staff Rec. Above/-Below Request	-\$3,099,188	-\$3,051,641	\$857,804	-\$905,351	\$0	-8.1

Request items highlighted in blue are discussed below as part of this Department of Personnel figure setting. Additional requests for FY 2026-27 appear in the Operating Common Policies figure setting.

## Description of Incremental Changes

**R4/BA2 Sustainability Office staff and resources:** Staff recommends denial of the Department’s request for funding for the Director, new staff positions, and the lawn equipment electrification program.

**R6 Statewide training system continuation:** Staff recommends \$552,752 reappropriated funds for the Cornerstone online training platform, instead of the Department’s request for \$714,370 General Fund.

**R7 State employee housing pilot:** Staff recommends denial of the the Department’s request for \$1.7 million General Fund to pilot an employer-assisted housing program.

**R9 Funding reductions and transfers:** Staff recommends approval of the Department’s request for ongoing General Fund reductions for the Office of the State Architect and State Procurement Equity Program.

**BA3 Statewide language access resources:** Staff recommends denial of the request for staff and resources for 21 state agencies to implement a language access universal policy.

**S11 Staff-initiated transfers from ARPA-funded projects to the General Fund [legislation]:** Staff recommends a transfer of \$4.3 million from the American Rescue Plan Act of 2021 Cash Fund to the General Fund, from the Round 1 and 2 Capital Facilities Projects.

Programs funded by the American Rescue Plan Act of 2021 Cash Fund	Transfer to General Fund	Transfer from Cash Fund	Bill Required
Round 1: State Capital Facilities Project Funding	\$3,894,600	-\$3,894,600	Yes
Round 2: State Capital Facilities Project Funding	418,588	-418,588	Yes
<b>Total</b>	<b>\$4,313,188</b>	<b>-\$4,313,188</b>	<b>N/A</b>

**S12/SI3/SI4 Staff-initiated cash fund transfers to the General Fund [legislation]:** Staff recommends transfers from several cash funds to the General Fund for budget balancing. These require legislation.

Fund	Transfer to General Fund	Transfer from Cash Funds	Bill Required	Statutory Authority
Bond Assistance Program Cash Fund	\$1,625,000	-\$1,625,000	Yes	Section 24-103-1104, C.R.S.
Unused State-Owned Real Property Fund	1,224,207	-1,224,297	Yes	Section 24-82-102.5, C.R.S.
Supplemental State Contribution Fund	1,000,000	-1,000,000	Yes	Section 24-50-609, C.R.S.
<b>Total</b>	<b>\$3,849,207</b>	<b>-\$3,849,207</b>	<b>N/A</b>	<b>N/A</b>

**Staff-initiated recommendation to change the Unused State-Owned Real Property Fund from continuously to annually appropriated [legislation]:** Staff recommends the JBC sponsor legislation to make the Unused State-Owned Real Property fund annually appropriated.

**Employee compensation common policies:** Staff recommendation is pending the Committee common policy decision for these line items. Staff requests permission to reflect Committee action for all pending line items. The recommendation includes a net increase of \$3.3 million for employee compensation common policies.

### Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey	\$1,353,990	\$618,196	\$47,653	\$688,141	\$0	0.0
Health, life, and dental	1,114,085	600,721	35,490	477,874	0	0.0
Health, life, dental budget amendment	486,612	205,676	15,714	265,222	0	0.0
Unfunded liability amortization payments	172,192	89,024	29,280	53,888	0	0.0
Step plan	154,470	69,349	5,374	79,747	0	0.0
HLD Jan 15 BA true-up	51,898	23,127	1,849	26,922	0	0.0
PERA direct distribution	22,079	11,205	5,179	5,695	0	0.0
Paid family and medical leave insurance	7,747	4,006	1,317	2,424	0	0.0
Short-term disability	1,056	623	205	228	0	0.0
Health, Life, Dental true up	0	0	0	0	0	0.0
Shift differential	-77,729	0	0	-77,729	0	0.0
<b>Total</b>	<b>\$3,286,400</b>	<b>\$1,621,927</b>	<b>\$142,061</b>	<b>\$1,522,412</b>	<b>\$0</b>	<b>0.0</b>

**Operating common policies:** Staff recommendation is pending the Committee common policy decision for these line items. Staff requests permission to reflect Committee action for all pending line items. The recommendation includes a net increase of \$1.5 million for adjustments to operating common policies.

### Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Legal services	\$852,773	\$445,429	-\$25,560	\$432,904	\$0	0.0
Capitol Complex leased space	725,455	888,242	-4,898	-157,889	0	0.0
State accounting system (CORE)	164,216	63,420	5,961	94,835	0	0.0
Workers' compensation	115,270	44,518	4,185	66,567	0	0.0
NP State accounting system (CORE) staff	11,652	4,499	353	6,800	0	0.0
Vehicle lease payments	4,193	0	6	4,187	0	0.0
Administrative law judge services	897	897	0	0	0	0.0
Office of Information Technology services	-366,169	204,655	-23,812	-547,012	0	0.0
Leased space	-4,046	0	0	-4,046	0	0.0
<b>Total</b>	<b>\$1,504,241</b>	<b>\$1,651,660</b>	<b>-\$43,765</b>	<b>-\$103,654</b>	<b>\$0</b>	<b>0.0</b>

**Impacts driven by other agencies:** The recommendation includes a net increase of \$434,323 for requests from other state agencies. These are also called "non-prioritized requests." The amounts shown in the table below apply to Personnel and do not necessarily reflect the total amounts for the items from the requested agencies.

### Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP12 SB24-205 AI compliance	\$261,103	\$234,844	\$6,234	\$20,025	\$0	0.0
NP IT accessibility	194,636	52,767	\$0	141,869	0	0.9
NP12 SB24-205 AI compliance	146,137	146,137	0	0	0	1.8
NP1 New state parks expand recreation	25,655	0	0	25,655	0	0.0
NP Statewide enable AI	21,037	7,860	3,128	10,049	0	0.0
NP5 R2 Threat intelligence	14,400	0	0	14,400	0	0.0
NP3 Wildlife damage vehicles	13,214	0	0	13,214	0	0.0
NP2 State Land Board	3,792	0	0	3,792	0	0.0
NP4 Mine safety inspection	2,743	0	0	2,743	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP IT operating offset	-117,021	-43,720	-17,403	-55,898	0	0.0
NP IT efficiencies	-111,373	-41,610	-16,563	-53,200	0	0.0
BA Language access	-20,000	-5,422	0	-14,578	0	0.0
<b>Total</b>	<b>\$434,323</b>	<b>\$350,856</b>	<b>-\$24,604</b>	<b>\$108,071</b>	<b>\$0</b>	<b>2.7</b>

**Technical adjustments:** The recommendation includes a net decrease of \$5.8 million for items in the table below. The recommendation includes \$10,000 for Governor’s Office transition, the minimum required by statute, while the Department requested \$25,000.

#### Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Workers' Comp Base	\$3,733,597	\$0	-\$2,654,695	\$6,388,292	\$0	0.0
Annual Depreciation Lease Equivalent Payments Adj	761,850	761,850	0	0	0	0.0
Governor’s Office transition	10,000	10,000	0	0	0	0.0
Employee benefits fund source adjustment	0	-2,978	2,978	0	0	0.0
CORE base	0	0	-5,221,855	5,221,855	0	0.0
OAC base	0	0	1,686,881	-1,686,881	0	0.0
Risk Management Base	-9,828,337	0	17,949,054	-27,777,391	0	0.0
Capitol Complex leased space base	-297,869	0	-613,528	315,659	0	0.0
Tobacco revenue adjustment	-184,379	0	-184,379	0	0	0.0
<b>Total</b>	<b>-\$5,805,138</b>	<b>\$768,872</b>	<b>\$10,964,456</b>	<b>-\$17,538,466</b>	<b>\$0</b>	<b>0.0</b>

**Prior year actions:** The recommendation includes a net decrease of \$1.1 million for the impacts of prior year budget decisions and legislation.

#### Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 25-26 Statewide Planning Services R9	\$692,189	\$692,189	\$0	\$0	\$0	0.0
HB 26-1164 DPA Supplemental Bill	490,721	206,375	\$96,265	\$188,081	0	-4.6
HB 25-1296 Tax exp adjust	51,355	0	\$0	51,355	0	0.0
SB 25-168 Prevent wildlife tracking	14,000	0	0	14,000	0	0.0
HB 24-1365 Opp Now grant tax credit	3,101	0	0	3,101	0	0.0
HB 24-1325 Tax credit quantum industries	3,098	0	0	3,098	0	0.0
HB 23-1272 Advance decarbonization	2,935	0	0	2,935	0	0.0
FY 25-26 R1 OAC Staffing	2,856	0	0	2,856	0	0.3
HB 24-1249 Tax credit ag stewardship	2,602	0	0	2,602	0	0.0
SB 24-190 Rail & coal transition comm econ	2,585	0	0	2,585	0	0.0
HB 24-1134 Adjust to tax exp reduce burden	1,032	0	0	1,032	0	0.0
Adjustment for Contract Escalator	544	544	0	0	0	0.0
FY 25-26 Salary survey	0	0	0	0	0	0.0
FY 25-26 Step Plan	0	0	0	0	0	0.0
HB 09-1083 DPA Lease-Purchase Authority	0	0	0	0	0	0.0
Risk management & property BA	-1,635,066	-631,474	-59,367	-944,225	0	0.0
Annualize R11 Empl. Engagement surveys	-300,000	-300,000	0	0	0	0.0
SB 14-214 PERA Studies/Actuarial Firm	-124,999	-124,999	0	0	0	0.0
HB 25-1153 Language Access	-100,000	-100,000	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Annualize R3 Apprentice/skills group	-96,287	-96,287	0	0	0	-1.5
HB 23-1008 Food accessibility	-48,437	0	0	-48,437	0	0.0
HB 25B-1005 Elim state sales tax vend	-36,383	0	0	-36,383	0	0.0
HB 24-1311 Family afford tax credit	-24,917	0	0	-24,917	0	0.0
HB 24-1268 Fin assist low-income	-11,897	0	0	-11,897	0	0.0
HB 24-1439 Incent expand apprentice	-5,524	0	0	-5,524	0	0.0
HB 25-1154 Comm services people disabilities	-3,674	0	0	-3,674	0	0.0
HB 24-1157 Employee-owned bus tax credit	-2,581	0	0	-2,581	0	0.0
HB 24-1312 Careworkers income tax credit	-516	0	0	-516	0	0.0
HB 24-1340 Incent for post-sec education	-507	0	0	-507	0	0.0
<b>Total</b>	<b>-\$1,123,770</b>	<b>-\$353,652</b>	<b>\$36,898</b>	<b>-\$807,016</b>	<b>\$0</b>	<b>-5.8</b>

## Major Differences from The Request

Staff's recommendations include \$3.1 million less General Fund than the Department's request, including:

- \$295,804 less General Fund for denial of the R4/BA2 (Sustainability Office staff and resources);
- \$714,370 less General Fund for R6 (Statewide training system continuation);
- \$1.7 million less General Fund for denial of R7 (State employee housing pilot);
- \$1.1 million less General Fund for denial of BA3 (Statewide Language Access Resources); and
- \$15,000 less General Fund for the Governor's Office Transition line item.

Staff recommends \$8.2 million in transfers to the General Fund, not requested by the Department, which include:

- \$1.0 million from the Supplemental State Contribution Fund;
- \$1.6 million from the Bond Assistance Program Cash Fund;
- \$1.2 million from the Unused State-owned Real Property Fund;
- \$3.9 million from the Round 1 Capital Facilities ARPA-funded Project; and
- \$418,588 from the Round 2 State Capital Facilities ARPA-funded Project.

# Decision Items Affecting Multiple Divisions

## → Staff-initiated transfers from ARPA-funded projects to the General Fund

### Recommendation

Staff recommends transferring \$4.3 million from the American Rescue Plan Act of 2021 Cash Fund to the General Fund, from the Round 1 and Round 2 Capital Facilities Projects.

### Analysis

Senate Bill 21-288 (American Rescue Plan Act of 2021 Cash Fund) created the American Rescue Plan of 2021 Cash Fund and transferred \$3.5 billion to the fund for the governor to allocate to departments. The fund is continuously appropriated. The table below lists projects in the Department that were funded through Interagency Agreements (IAs) that have unencumbered funds as of February 2026. Based on discussions with the Department, staff-recommended transfers to the General Fund are detailed below. See Additional Balancing Options for more information on projects staff has not recommended transfers for at this time.

Project Name	Fund Purpose(s)	Total Allocation	Amount Expended	Amount Encumbered	Amount Unencumbered	Staff Recommend Transfer	Reason
Round 1: State Capital Facilities Project Funding	Capital construction projects to maintain, update, expand and construct state-owned facilities	\$121.1 million	\$59.3 million	\$52.9 million	\$5.4 million	\$3,894,600	Agencies and institutions of higher education indicated this amount as available for transfer.
Round 2: State Capital Facilities Project Funding	Controlled maintenance projects to maintain, update, or expand state-owned facilities that support Institutions of Higher Education	\$29.5 million	\$17.8 million	\$9.8 million	\$2.0 million	\$418,588	Agencies and institutions of higher education indicated this amount as available for transfer.
Burnham Yard Demolition and Cleanup	Demolition and cleanup to prepare the site for development and sale	\$13.8 million	\$3.7 million	\$150,700	\$9.9 million	\$0	DPA/CDOT plan to use funds for cleanup before sale (no contractor or vendor yet)
Office of the State Controller ARPA Administration Expenses	Supports staff that conduct monitoring, compliance, and reporting of ARPA SLFRF programs	\$4.8 million	\$2.1 million	\$0	\$2.7 million	\$0	Department indicated funds are necessary for FTE to complete federal compliance

Project Name	Fund Purpose(s)	Total Allocation	Amount Expended	Amount Encumbered	Amount Unencumbered	Staff Recommend Transfer	Reason
							activities for ARPA-funded programs.
Office of the State Controller ARPA Compliance Expenses	Supports contracted vendors for monitoring and compliance of ARPA SLFRF programs	\$7.5 million	\$2.9 million	\$3.9 million	\$682,615	\$0	Department indicated funds are needed for consultant to support compliance activities for ARPA-funded programs.
Total transfer to GF						\$4,313,188	

# (1) Executive Director's Office

The division consists of (A) Department Administration and (B) Statewide Special Purpose.

## Executive Director's Office

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$44,999,632	\$20,296,748	\$3,327,679	\$21,375,205	\$0	66.6
Other legislation	-\$454,063	-\$106,375	-\$96,265	-\$251,423	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$44,545,569</b>	<b>\$20,190,373</b>	<b>\$3,231,414</b>	<b>\$21,123,782</b>	<b>\$0</b>	<b>66.6</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$44,545,569	\$20,190,373	\$3,231,414	\$21,123,782	\$0	66.6
R1 State payroll system common policy	11,012	0	0	11,012	0	0.0
R2 OAC staff for Medicaid appeals	183,527	0	0	183,527	0	0.0
R3 State accounting system resources	0	0	0	0	0	0.0
R4/BA2 Sustainability Office staff and resources	-400,000	0	-400,000	0	0	0.0
R7 State employee housing pilot	0	0	0	0	0	0.0
R9 General Fund reductions and offsets	-491,580	-491,580	0	0	0	0.0
BA3 Statewide language access resources	0	0	0	0	0	0.0
Operating common policies	1,168,555	1,619,124	-43,765	-406,804	0	0.0
Impacts driven by other agencies	374,519	350,856	-24,604	48,267	0	2.7
Technical adjustments	771,850	771,850	0	0	0	0.0
Prior year actions	-1,654,188	-207,196	12,903	-1,459,895	0	0.0
<b>Total FY 2026-27</b>	<b>\$47,795,664</b>	<b>\$23,855,354</b>	<b>\$2,918,009</b>	<b>\$21,022,301</b>	<b>\$0</b>	<b>69.3</b>
Changes from FY 2025-26	\$3,250,095	\$3,664,981	-\$313,405	-\$101,481	\$0	2.7
Percentage Change	7.3%	18.2%	-9.7%	-0.5%	n/a	4.1%
FY 2026-27 Executive Request	\$50,317,451	\$26,192,625	\$2,636,749	\$21,488,077	\$0	75.5
Staff Rec. Above/-Below Request	-\$2,521,787	-\$2,337,271	\$281,260	-\$465,776	\$0	-6.2

## → R4/BA2 Sustainability Office staff and resources

### Request

The Department requests funding to retain the Director for the office, hire a full-time data analyst and a part-time grant coordinator, and support the lawn equipment electrification program.

Year 1: The total cost is \$350,920 General Fund and 2.3 FTE. This includes a reduction of \$400,000 cash funds.

Year 2: This request annualizes to \$517,893 General Fund and 2.5 FTE in FY 2027-28 and ongoing.

The Department originally submitted a request for \$605,398 General Fund, broken out in the table below.

### Nov. 1 Request

Expense	FY 2026-27	FY 2027-28 and ongoing
Vendor to pursue Direct Pay IRA tax credits for sustainability infrastructure	\$100,000	\$0
Lawn electrification program	80,000	80,000
Software for utility tracking database (EnergyCAP)	154,478	162,202
FTE and Operating Costs (Director, Data Analyst, Grant Coordinator)	270,920	275,691
<b>Total Request</b>	<b>\$605,398</b>	<b>\$517,893</b>

The department submitted a budget amendment requesting a reduction of \$254,478 General Fund. The table below outlines the revised request.

### Revised Request with Budget Amendment

Expense	FY 2026-27	FY 2027-28 and ongoing
Vendor to pursue Direct Pay IRA tax credits for sustainability infrastructure	\$0	\$0
Lawn electrification program	80,000	80,000
Software for utility tracking database (EnergyCAP) [1]	0	162,202
FTE and Operating Costs (Director, Data Analyst, Grant Coordinator)	270,920	275,691
<b>Total Request</b>	<b>\$350,920</b>	<b>\$517,893</b>

The reduction of \$154,478 for the EnergyCAP utility software is due to the Colorado Energy Office (CEO) agreeing to cover the cost of the software for FY 2026-27 with ARPA refinanced General Fund. The Department will be responsible for paying for the software in FY 2027-28 and ongoing.

The reduction of \$100,000 for the IRA tax credit vendor is due to negotiations between the Department and the vendor, whereby the vendor will be paid after IRA Direct Pay credits are received. No additional funding for the vendor will be needed in future years due to this agreement.

The Department indicated that the current Director will be terminated and the office will close without continued funding.

The Department has indicated this is an evidence-informed request. Staff disagrees with the designation because the Office of Sustainability is not a program nor practice with a defined target population.

## Recommendation

Staff recommends denial of the request. Staff believes that the functions performed by the Office of Sustainability (coordination, training, securing tax credits, managing a lawn electrification program for other agencies) could be absorbed into existing agencies' operations and budgets, particularly given the current budget environment and the existence of the Colorado Energy Office (CEO) in the Office of the Governor. The CEO provides grant and funding opportunities for the state related to environmental sustainability. State agencies are eligible to apply for these opportunities if they want additional resources.

# Analysis

## Sustainability directives and history of the office

[Executive Order D 2022 016](#) directed executive branch agencies to “develop and implement plans, programs, and policies that incorporate sustainability practices...*within existing budgets and authorities.*”

[Executive Order D 2023 18](#) directed the Department of Personnel to create a Sustainability Office to reduce energy and water consumption in State buildings, increase the use of renewable energy, and increase the use of electric vehicles in the state fleet. It also directed the Department to work with CDPHE to phase out gas-powered lawn equipment in lieu of electric lawn equipment, and to implement a water-wise landscaping policy. The office was initially funded by a federal grant from the EPA of \$200,000.

[Executive Order D 2025 003](#) directed executive agencies to reduce greenhouse gas emissions in state operations and the state fleet, reduce energy use in state facilities, reduce water consumption, and incorporate sustainability practices into their policies “*within existing budgets and authorities.*”

[Senate Bill 24-214](#) created the Office of Sustainability in the Department of Personnel to streamline sustainability practices across state agencies, and provided the office with \$400,000 General Fund, which was put into the Sustainability Revolving Fund. The fund was originally continually appropriated. Senate Bill 25-249 (Repeal Annual General Fund Transfer to Revolving Fund) eliminated the ongoing transfer for budget balancing purposes and made the fund subject to annual appropriations. The table below provides a breakdown of revenues and expenditures for the Office of Sustainability since its creation.

## Funding, Expenditures, and Actions to Date

### Office of Sustainability revenues (+) and expenditures (-) since creation

Item	FY 2024-25	FY 2025-26
EPA Grant	\$200,000	\$0
General Fund Transfer (SB 24-214)	0	400,000
Director Salary/Expenses	-58,301	-136,583
Contractor for Strategic Plan	-15,745	0
IT and Office Supplies	-93	-816
Sustainable Procurement Leadership Council Membership	0	-5,618
Travel	-90	-777
Contractor for IRA Direct Pay tax credits	0	-4,058
EnergyCap to track GHG emissions	0	-30,917
CSU training contract	0	-5,000
Lawn equipment electrification (50% match) [2]	0	-96,977
Transfer to GF (SB 25-317)	0	-6,214
Available funds (revenues – expenditures)	\$125,771	\$113,040
<b>Total Funds Available [1]</b>		<b>\$238,811</b>

[1] Staff’s analysis of funds available as of FY 2025-26 differs from the Department’s cash fund report provided in December of 2025. The calculations above are based on a request from JBC staff for the Department to list all revenues and expenditures for the office.

Since the office was created, it has initiated the following:

- Established statewide sustainability baselines and targets and developed a [Statewide Sustainability Plan](#);
- Monitored agencies’ utility tracking and GHG emissions in EnergyCAP;

- Received \$1.9 million in grants from the federal government and the Colorado Energy Office;
- Conducted trainings for agencies on sustainability, EnergyCAP, Energy Performance Contracting (EPC), electric vehicles (charging, infrastructure), water-efficient landscaping, waste reduction, recycling, obtaining grants and rebates, and sustainable procurement;
- Coordinated LED lighting retrofits for some agencies and electrified parts of the Annex building;
- Created a map of state-owned electric vehicle (EV) chargers;
- Initiated water-efficient landscape projects at the Governor’s Residence and a CDHS facility; and
- Co-funded (50% match) the replacement of 70 pieces of gas-powered lawn equipment.

The table below shows which Departments have utilized the lawn equipment electrification funds.

Department/Office	DPA Match (50%)	Total Cost for Equipment	Department Percent of Total
Personnel	\$23,171	\$46,341	21%
Military and Veterans Affairs	\$31,658	\$63,316	29%
Human Services	\$38,315	\$76,630	35%
History Colorado	\$1,573	\$3,145	1%
Agriculture	\$650	\$1,300	1%
Colorado School for the Deaf and the Blind	\$14,806	\$29,611	13%
<b>Total</b>	<b>\$110,172</b>	<b>\$220,342</b>	<b>100%</b>

The Office of Sustainability in the Department of Personnel indicated that it provides a coordination and training role in supporting other agencies to learn about and apply for grants from the Colorado Energy Office. Denying funding for the office could lead to a lack of awareness among agencies about grant opportunities to support sustainability initiatives. Staff believes this risk is manageable given the current budget environment. Evidence provided by the Department related to its use of funding over the past several years does not convince staff of the need for the office. If the Committee denies the request for funding, staff believes that the Colorado Energy Office (CEO) in the Governor’s Office can fill some of the most critical gaps for agencies that need additional resources for sustainability (such as grants, trainings, and EV charging information).

### Potential funding sources in the CEO for agencies needing sustainability resources

The Energy Fund<sup>1</sup> is for advancing energy efficiency and renewable energy throughout the state, *including helping government agencies* with energy efficiency initiatives. The fund is continuously appropriated. Funding sources include transfers from the General Fund and grants from other state agencies and private entities.

Energy Fund	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning Fund Balance	\$28,867,946	\$24,333,067	\$20,665,410	\$18,719,405
Total Revenue	10,924,654	14,074,026	14,355,507	14,355,507
Total Expenditures	-15,459,533	-17,741,683	-15,967,515	-15,967,515
Estimated Fund Balance [1]	\$24,333,067	\$20,665,410	\$18,719,405 [1]	\$18,386,686 [1]

[1] Some balances do not sum precisely due to JBC staff including revenues and expenditures from the cash fund reports (schedule 9) submitted by OSPB for the Governor’s Office, but omitting changes to liabilities and assets.

<sup>1</sup> Section 24-38.5-102.4, C.R.S.

The EV Charging Station Grants Fund<sup>2</sup> provides grant *funding for state agencies* and other entities to install electric vehicle (EV) charging stations. The fund is continuously appropriated. Sources of funding are from registration fees for electric and hybrid electric vehicles.

EV Charging Station Grants	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning Fund Balance	\$1,681,196	\$3,742,829	\$7,026,758	\$7,482,928
Total Revenue	2,704,117	4,108,302	-	-
Total Expenditures	-792,581	-824,371	-	-
Estimated Fund Balance	\$3,742,829 [1]	\$7,026,758 [1]	\$7,482,928 [1]	\$7,533,660 [1]

[1] Some balances due not sum precisely due to JBC staff including revenues and expenditures from the cash fund reports (schedule 9) submitted by OSPB for the Governor’s Office, but omitting changes to liabilities and assets.

The Clean Air Buildings Investments Fund<sup>3</sup> is intended *for local governments and state agencies* to adopt and enforce energy-efficient building codes, including through the electrification for public buildings grant program, the high-efficiency electric heating and appliances grant program, and the Clean Air Building Investments fund. Sources of funding are from General Fund transfers. The fund is continuously appropriated.

Clean Air Building Investments Fund	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning Fund Balance	\$19,751,831	\$19,317,019	\$17,297,240	\$18,592,206
Total Revenue	799,092	1,057,776	-	-
Total Expenditures	-1,233,904	-3,077,555	-	-
Estimated Fund Balance [1]	\$19,317,019	\$17,297,240	\$18,592,206 [1]	\$18,592,206

[1] Some balances due not sum precisely due to JBC staff including revenues and expenditures from the cash fund reports (schedule 9) submitted by OSPB for the Governor’s Office, but omitting changes to liabilities and assets.

The Geothermal Energy Grant Program Fund<sup>4</sup> provides grants to building owners, *including state agencies*, for developing geothermal electricity generation and installing geothermal equipment. Sources of funding include transfers from the General Fund. The fund is continuously appropriated.

Geothermal Energy Grant Program	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning Fund Balance	\$11,254,230	\$11,333,275	\$8,559,339	\$10,291,925
Total Revenue	670,847	647,296	-	-
Total Expenditures	-591,802	-3,421,233	-	-
Estimated Fund Balance [1]	\$11,333,275	\$8,559,339 [1]	\$10,291,925 [1]	\$10,291,925

[1] Some balances due not sum precisely due to JBC staff including revenues and expenditures from the cash fund reports (schedule 9) submitted by OSPB for the Governor’s Office, but omitting changes to liabilities and assets.

The Community Access Enterprise Fund<sup>5</sup> was created to fund the building of electric car charging infrastructure throughout the state. Sources of funding include revenue from the community access retail delivery fee, federal funds, and transfers from the General Fund. The fund is continuously appropriated.

Community Access Enterprise Fund	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning Fund Balance	\$18,966,640	\$35,129,408	\$47,727,439	\$49,058,848

<sup>2</sup> Section 24-38.5-103, C.R.S.

<sup>3</sup> Section 24-38.5-406, C.R.S.

<sup>4</sup> Section 24-28.4-118, C.R.S.

<sup>5</sup> Section 24-38.5-303, C.R.S.

Community Access Enterprise Fund	FY 2023-24 (Actual)	FY 2024-25 (Actual)	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Total Revenue	24,416,840	27,075,573	-	-
Total Expenditures	-8,254,071	-14,477,542	-	-
Estimated Fund Balance [1]	\$35,129,408 [1]	\$47,727,439	\$49,058,848 [1]	\$49,058,848

[1] Some balances due not sum precisely due to JBC staff including revenues and expenditures from the cash fund reports (schedule 9) submitted by OSPB for the Governor’s Office, but omitting changes to liabilities and assets.

These programs represent those that JBC staff identified as applicable to state agencies that qualify for and/or submit grant applications, but may not represent all potential sources of funding for state agencies.

### Additional option for the JBC

If the committee is interested in approving the recommendation in part, staff recommends approving the funds to retain the director of the office (Program Management III position). The total cost for 0.9 FTE would be \$115,745 General Fund in FY 2026-27, annualizing to \$146,450 General Fund and 1.0 FTE in FY 2027-28 and ongoing (see table below). While the Office could benefit from additional funds to hire a Grant Coordinator and Data Analyst, staff believes these additions are not necessary since the Office has been functioning with only the Director since it was created, and the Department did not provide sufficient evidence to support coordination needs from other agencies to justify the additional FTE beyond the Director. Staff also believes that the Office has enough funding to support this position for FY 2026-27, given its historical revenues and expenditures (see table on p. 10).

#### Office of Sustainability Director FTE (Optional Alternative to Staff Recommendation)

Item	FY 2026-27 cost	FY 2027-28 and ongoing costs
Personal Services	\$107,593	\$119,548
Operating Expenses	1,152	1,280
Capital Outlay	7,000	0
Centrally Appropriated	0	25,622
<b>Total</b>	<b>\$115,745</b>	<b>\$146,450</b>
FTE	0.9	1.0

### Staff recommendation to update statute based on Committee’s funding decision

The Department indicated that without funding, the Office of Sustainability will cease to exist. Staff seeks permission to work with the Office of Legislative Legal Services (OLLS) to update statute, based on the Committee’s decision for this request. Based on conversations with OLLS, options for updating statute are to:

- Remove the office from statute;
- Indicate that the office will work with state agencies to implement sustainable practices subject to available appropriations; or
- Re-prioritize the duties of the office based on available appropriations.

## Additional background: statutory duties of the office<sup>6</sup>

The powers, duties, and functions of the office are to:

- Provide leadership and require accountability from state agencies for sustainability initiatives;
- Develop metrics to reduce negative environmental impacts and track agencies' performance;
- Track how much the state saves from implementing sustainable practices;
- Find and apply for federal funding and grant opportunities to support sustainability practices;
- Help agencies use sustainable procurement methods and environmentally preferable products/services;
- Help agencies install energy-efficient equipment and meet building performance standards;
- Coordinate and help agencies build and use EV charging infrastructure;
- Institute water reduction initiatives for agencies (e.g., water-wise plants, xeriscape conversion);
- Help agencies transition from using gas-powered equipment to electric-powered equipment;
- Implement statewide waste diversion practices to increase recycling rates;
- Develop commuting opportunities for state employees to reduce emissions and pollution;
- Help agencies develop training programs for employees on sustainable practices; and
- Other activities as directed by the General Assembly or Governor.

## → R7 COWINS Partnership Agreement Housing Pilot

### Request

The Department requests funding to expand emergency financial assistance services offered through the Colorado State Employee Assistance Program (CSEAP), and to pilot a housing assistance program for employees.

Year 1: The total cost for FY 2026-27 is \$1.7 million General Fund and 2.8 FTE.

Year 2: The total cost for FY 2027-28 is \$1.7 million General Fund and 3.0 FTE.

- This request was submitted by the Department to implement the recommendations of the housing workgroup established in the Partnership Agreement (PA) with the State's union partner (COWINS).
- The Department requests funds to create a new line item in the Executive Director's Office under the Colorado State Employees Assistance Program (CSEAP) for an employee housing pilot program.
- The funds requested are for increasing emergency assistance funds, financial coaching services, and resource consultations for State employees, and to provide downpayment assistance for eligible employees for purchasing homes and collect data on employees' needs for financial and housing assistance.
- The State does not currently have data on the need for housing assistance among State employees.

The table below shows how CSEAP plans to use the requested funds, based on three different scenarios, assuming 400-500 employees seek financial assistance, and 30-50 employees seek housing grants:

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<sup>6</sup> Section 24-30-2303, C.R.S.

### CSEAP Pilot Program Costs, Under Three Different Scenarios

Scenario	1	Avg. Grant Amount	FY 26-27 Cost	2	Avg. Grant Amount	FY 26-27 Cost	3	Avg. Grant Amount	FY 26-27 Cost
Financial Assistance	400	\$1,962	\$784,936	450	\$1,962	\$883,053	500	\$1,962	\$981,170
Housing	50	10,000	500,000	40	10,000	400,000	30	10,000	300,000
FTE	3.0	n/a	359,861	3.0	n/a	359,861	3.0	n/a	359,861
<b>Total Cost</b>			<b>\$1,644,797</b>			<b>\$1,642,914</b>			<b>\$1,641,031</b>

If the proposed pilot is not funded, employees will continue to have access to currently available CSEAP services, including group financial coaching and individual resource consultations.

The Department has indicated that this is an evidence-informed request. Staff agrees with this designation. A review of literature related to employer-assisted housing (EAH) found that while data on public-sector EAH is limited, existing studies show that housing allowance policies for employees may help lower housing costs, reduce commuting expenses, provide cost savings for employees, reduce employee turnover and absenteeism, provide economic benefits to communities, and recruit for hard-to-fill roles (e.g. teachers, public safety officers). The most common type of EAH program is loans or grants to help with down payments or costs for purchasing homes.<sup>78</sup> Additionally, financial coaching programs can result in increased money management skills, increased savings, reduced debt levels, improved credit scores, and subjective feelings of financial well-being.<sup>9,10,11</sup>

## Recommendation

Staff recommends denial of the request.

## Analysis

### Emergency Financial Assistance Program

The Colorado State Employee Assistance Program (CSEAP), housed in the Department of Personnel, has been offering emergency cash grants for housing, food, and utilities to State employees since 2013, funded entirely by the Credit Union of Colorado. The table below shows information on the grants distributed to employees.

CSEAP Financial Assistance Grants	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 YTD	Totals (since 2013) [1]
Total funds provided per year	\$47,160	\$55,000	\$55,000	\$44,400	\$340,780
# of approved grants [2]	190	174	186	179	2,326
Average Grant Amount	\$347	\$316	\$296	\$249	\$302
Average Employee Salary	\$46,596	\$53,418	\$56,453	\$57,864	\$50,146

[1] This represents totals and averages since 2013 (when the program was created). The Department has minimal data prior to 2022.

[2] The overall approval rate for financial assistance grants was 64.0 percent since 2013. Denied applications were largely due to eligibility requirements (proof of employment of more than six months and maximum salary requirements).

<sup>7</sup> [Scruggs, Carl. Employer-Assisted Housing Programs for Public Sector Employees. Office of Legislative Oversight. 2019.](#)

<sup>8</sup> [Ross, Lynn M. Quantifying the Value Proposition of Employer-Assisted Housing: A Case Study of Aurora Health Care.](#)

<sup>9</sup> [Center for Financial Security. Financial Coaching: Review of Existing Research. 2015.](#)

<sup>10</sup> [Consumer Financial Protection Bureau. 2021. Financial Coaching Initiative: Results and lessons learned.](#)

<sup>11</sup> [Theodos et al. An Evaluation of the Impacts and Implementation Approaches of Financial Coaching Programs, 2015.](#)

The Credit Union of Colorado informed CSEAP that it will stop funding the program at the end of 2025, which partly informed this budget request. CSEAP secured an extension of \$5,000 from the credit union that will be used for individual and group financial coaching and resource consultations through December 2026. Cash grants for housing, food, and utilities assistance will no longer be available after January 2026 without funding.

Staff believes funding this program could benefit employees, but recommends denial due to budget constraints.

### Financial coaching and resource consultations

CSEAP has offered individual financial coaching and resource consultations to employees since 2020. In 2025, CSEAP started offering group financial coaching to better leverage resources. Group financial coaching uses discussion and lessons to support financial well-being. The table below shows information on utilization of individual and group services among state employees.

**CSEAP Financial Coaching and Resource Consultations**

Program	FY 2023-24	FY 2024-25	FY 2025-26 YTD
Individual Financial Coaching	10	27	2
Individual Resource Consultation	6	5	2
Financial Group Coaching (began in 2025)	N/A	N/A	12
Total	16	32	16

Staff does not think additional funding is needed for coaching because the program currently has 12 participants and CSEAP receives limited requests for the service, despite not turning anyone away. Survey data from 2022 showed employees have limited awareness of resources and benefits for financial assistance and coaching.<sup>12</sup>

The Department submitted this request in part to fund outreach activities to increase awareness about the emergency financial assistance and financial coaching programs. Staff thinks the Department should use existing resources to first conduct outreach and needs analysis, and then include needs analyses in its budget requests.

### Employer-Assisted Housing (EAH) Pilot

The Department does not have any data on employees’ housing needs. This request includes plans to conduct a needs assessment for an EAH program. Staff is unable to assess the need for funding for EAH without baseline data from the Department regarding the number of employees that need housing support, and to what extent. Therefore, staff recommends denial of the request.

### Existing EAH programs in other departments

Staff identified existing EAH programs in the Department of Transportation (CDOT) and Colorado Parks and Wildlife (CPW) aimed at employees working in hard-to-fill roles or who work in locations across the state with high rent costs.

- CDOT offers housing stipends (\$500 to \$2,000 per month) to 726 employees, which costs about \$9.1 million per year. The costs are part of personal services and salary expenses.

<sup>12</sup> [State of Colorado Benefits and Resources, 2023.](#)

- CDOT owns and operates several housing units for employees in Fairplay and Frisco, which costs about \$13.0 million annually for 23 units. 54 employees currently use the program. The Department also earns about \$780,000 per year in revenue from renting the units.
- To start the program, CDOT requested funding from the Transportation Commission after conducting an analysis of vacancy rates in hard to fill areas of the state. The Department also hired an external consultant to conduct market research on housing costs and inventory.
- CPW offers a housing stipend of up to \$400 per month (depending on location) for 137 employees, which costs about \$350,000 per year. The costs are paid from TABOR-exempt enterprise cash funds.
- CPW owns and operates several units for employees to live on site. 37 employees currently live in the facilities, and CPW does not track these costs since they are managed by State Park or Wildlife Area operating budgets.
- Both CDOT and CPW allow employees to live in their own trailers at certain sites throughout the state.

### Alternative options for the Committee’s consideration:

#### Fund the emergency financial assistance grant program

If the Committee is interested in approving the recommendation in part, staff recommends appropriating \$50,000 General Fund to CSEAP for the emergency financial assistance grant program to cover the annual contribution made by the Credit Union of Colorado. This amount would allow about 165 employees to receive grants of about \$300 in FY 2026-27. If the Committee adopts this option, staff recommends making the appropriation for FY 2026-27 only, and basing future appropriations based on actual use among employees.

#### Fund 1.0 term-limited FTE to conduct needs assessment on employer-assisted housing

The Department indicated that it could accomplish an EAH needs assessment with 1.0 term-limited FTE (or equivalent funds to contract a vendor) to distribute housing surveys and analyze data from the Department of Local Affairs (DOLA) to measure the:

- Number of state employees who have been unhoused in the past 24 months,
- Number of state employees evicted in the past 24 months,
- Number of state employees who sought housing assistance in the past 24 months, and
- Number of state employees who used housing assistance in the past 24 months.

This baseline data could be used to tailor programmatic goals and future budget requests for an EAH program. The table below shows the costs for 1.0 term-limited Data Management I position for FY 2026-27.

Data Management I term-limited FTE	Cost
Personal Services	\$54,767
Operating Expenses	1290
Capital Outlay	7000
<b>Total</b>	<b>\$63,057</b>

#### Appropriate housing assistance funds to DOLA or OEDIT, earmarked for state employees

Staff research found that all employer-assisted housing programs mentioned were run by housing and community development offices/departments, not personnel or human resources departments. Staff believes that an EAH program would be better suited for the Division of Housing in the Department of Local Affairs

(DOLA) or the Office of Economic Development and International Trade (OEDIT). Both offices already run housing programs. If the Committee wishes to set aside funds to support state employees' housing costs, staff recommends appropriating the funds to one of these Departments and earmarking the funds for state employees. This may require amending current law for existing programs and cash funds.

## → R9 Funding reductions and offsets

### Request

The Department requests reductions for the Statewide Planning Services and Procurement Equity Services to support budget balancing for the State.

Year 1 and ongoing: The total request is for a net reduction of \$491,580 General Fund.

### Request detail

The Statewide Planning Services line item in the Office of the State Architect was created in the FY 2015-16 Long Bill for technical consulting for state agencies creating master plans for capital construction budget requests. The line item historically received an appropriation of \$1.0 million per year, with two years of roll-forward authority. The line item was reduced in FY 2025-26 from \$1.0 million to \$7,811 for budget balancing, with an appropriation of \$700,000 General Fund for FY 2026-27 and ongoing. This request includes a reduction of \$316,580 ongoing, providing an ongoing appropriation of \$383,420. The Department indicated that the program generally spends less than the appropriation. The table below shows the General Fund appropriations and expenditures for the line item since FY 2022-23.

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 (Requested)
Appropriation (General Fund)	\$1,000,000	\$1,450,000	\$1,000,000	\$7,811	\$383,420
Expenditures	-13,0470	-11,3642	-25,9127	-	-
Reversion	\$869,530	\$1,336,358	\$74,0873	n/a	n/a

Senate Bill 22-163 (Establish State Procurement Equity Program) created a program in the Department that aims to engage stakeholders to reduce disparities between the availability of historically underutilized businesses and the utilization of such businesses in State procurement. The program provides solicitation assistance through a help desk and a bond assistance program for small businesses. The program received an appropriation of \$425,000 for "Equity Consultants" to support stakeholder engagement, data analysis, and reporting. The stakeholder facilitations were completed in FY 2023-24, resulting in an implementation plan. The Equity Consultant budget was reduced by \$250,000 in FY 2025-26, and the Department requests eliminating the remaining \$175,000 in FY 2026-27 and ongoing.

The table below shows General Fund appropriations and expenditures for the State Procurement Equity Office since it was created in 2022. The program includes the budget for Equity Consultants.

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 (requested)
Appropriation (General Fund)	\$931,521	\$833,694	\$849,992	\$605,175	\$440,734
Expenditures	-42,422	-550,773	-522,323	-	-

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 (requested)
Reversion	\$889,099	\$282,921	\$327,669	n/a	n/a

## Recommendation

Staff recommends approval of the request.

## → BA3 Statewide Language Access Resources

### Request

The Department requests funding for 21 State agencies to implement a Language Access Universal Policy, conduct a statewide assessment of the policy, and address recommendations from the assessment.

Year 1: The total cost for FY 2026-27 is \$1.1 million, including \$627,614 General Fund and 10.1 FTE.

Year 2 and ongoing: This request annualizes to \$1.1 million, including \$623,165 General Fund, and 11.0 FTE.

This request repurposes \$20,000 requested by each agency for the Governor’s Office statewide IT accessibility request (R3). **In effect, this increases the total cost of this request to \$1.5 million in FY 2026-27 and ongoing.**

The Department is requesting 0.5 FTE for each agency to have a dedicated language access coordinator (Program Management I position), and 1.0 FTE (Human Resources Specialist V position) in the Department of Personnel to coordinate across agencies to implement the Universal Policy. The table below shows the annualized (out-year) cost per agency for the FTE, broken down by fund source.

Departments’ ongoing costs	Total Funds [1]	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Agriculture	\$66,809	\$0	\$66,809	\$0	\$0	0.5
BHA	66,809	66,809	0	0	0	0.5
Corrections	66,809	66,809	0	0	0	0.5
Early Childhood	66,809	66,809	0	0	0	0.5
Education	66,809	66,809	0	0	0	0.5
Governor's Office	66,809	66,809	0	0	0	0.5
HCPF	66,809	33,405	0	0	33,404	0.5
Higher Education	66,809	66,809	0	0	0	0.5
History Colorado	66,809	0	66,809	0	0	0.5
Human Services	66,809	66,809	0	0	0	0.5
Labor	66,809	4,968	27,189	3,438	31,214	0.5
Local Affairs	66,809	66,809	0	0	0	0.5
Military Affairs	66,809	66,809	0	0	0	0.5
Natural Resources	66,809	0	0	66,809	0	0.5
OIT	66,809	0	0	66,809	0	0.5
Personnel	133,612	133,612	0	0	0	1.0
Public Health and Environment	66,809	0	0	66,809	0	0.5

Departments' ongoing costs	Total Funds [1]	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Public Safety	66,809	66,809	0	0	0	0.5
Regulatory Agencies	66,809	0	0	66,809	0	0.5
Revenue	66,809	0	66,809	0	0	0.5
Transportation	66,809	0	66,809	0	0	0.5
<b>Total</b>	<b>\$1,469,792</b>	<b>\$840,075</b>	<b>\$294,425</b>	<b>\$270,674</b>	<b>\$64,618</b>	<b>11.0</b>

[1] The costs in the table reflect the additional \$20,000 that was repurposed from the Governor's Office R3 IT Accessibility request for each agency. The Department's request reflected the cost per agency as \$47,719 for the budget year, and \$46,809 for the out-years.

The Department of Personnel indicated it will use the funding in the Statewide Equity Office (SEO) to:

- Create and facilitate a community of practice to support the use of best practices, tools, and guidance among state agencies for linguistically diverse individuals (LDIs);
- Provide technical assistance to language access coordinators, hold meetings, and develop resources, tools, and trainings to improve language access for LDIs;
- Support the annual update, collection, and review of Language Access Plans (required for agencies);
- Solicit a statewide price agreement for vendors for interpretation and translation services.

State agencies will use the funds to:

- Translate documents, offer language assistance options to LDIs, and write materials in plain English;
- Hire bilingual staff, allocate additional language access responsibilities to existing staff, and hire contractors;
- Provide an annual Language Access Plan to DPA's Statewide Equity Office (required by HB 25-1153);
- Train staff to meet requirements of the language access policy;
- Develop language access procedures and conduct monitoring and evaluation of policies; and
- Manage complaints from Coloradans regarding language access in state agencies.

The Department indicated that it determined 0.5 FTE was needed as a minimum for agencies to comply with the Universal Policy on language access, based on feedback from Departments and the Governor's Office.

## Recommendation

Staff recommends denial of the request because the Department and agencies have not adequately scoped the need for language access resources nor spent a FY 2025-26 appropriation for a language access assessment.

## Analysis

### Background on language access initiatives and funding for Colorado state agencies

The Office of New Americans (ONA) in the Department of Labor and Employment (CDLE) started working on language access in state agencies in 2023. The Office received a \$50,000 grant from the Colorado Trust, which they used to contract a report by the Migration Policy Institute about language access in Colorado state government (see below for more details). ONA received \$220,000 from the Colorado Foundation to draft a Universal Language Access Policy for the state government. They spent \$125,000 to hire a contractor to facilitate an Intra-Language Access Working Group. The working group and ONA proposed H.B. 25-1153 (more

details below) to produce a Universal Policy on language access. The state is in the process of adopting the Universal Policy, which will require all executive branch agencies to adopt and submit language access plans.

### **Key findings from the Migration Policy Institute Report on language access in state government<sup>13</sup>**

- Over 300,000 Coloradans speak limited English, which can impact access to public services and information. The Migration Policy Institute (MPI) worked with ONA to assess the state of language access in Colorado state agencies. The main findings of the report were that:
  - Some agencies have hired language access coordinators and developed their own language access plans.
  - Agencies are taking some steps to provide access to services and information in different languages (such as translating materials/websites and having interpreters or multilingual staff), but the extent and nature of work ranges widely (partly due to the type of contact agencies have with the public).
  - All surveyed agencies (12) relied partly on contracted vendors for interpretation and translation.
  - Agencies expressed a need for more funding, staff, guidance, and technical assistance. Funding is needed for translating materials (websites, forms, and templates) and providing interpretation services (through staff or contractors) for in-person and/or virtual services.
  - Agencies expressed a desire for statewide language access policies, but not an unfunded mandate.
  - Agencies need better data on which language groups most commonly access services and agencies.
  - Agencies need centralized resources, best practices, and clear and consistent expectations about how language accessibility should be implemented across different state platforms and agencies.
- The main recommendations from the report were to:
  - Create a language access working group to assess current agencies' efforts and needs, followed by recommendations to sustain meaningful access for LDIs interacting with agencies;
  - Provide opportunities to share learnings across agencies, and appoint a statewide language access coordinator;
  - Collate all resources, positions descriptions, training manuals, and best practices for ensuring language barriers do not impede access to government information and services;
  - Develop an implementation framework and statewide policies, with support of agency liaisons/experts;
  - Have a centralized office to handle data and reporting, including an annual report on the state of language access and progress towards implementing the language access policy; and
  - Consider creating a centralized fund for language access resources, used only for projects with potential to significantly reduce language barriers. For funding related to integrating language assistance into normal operations, MPI recommends this be done through agencies' budgets or budget requests.

### **HB 25-1153 Statewide Language Access Policy and Assessment**

The bill states that:

- ONA will work with DPA to establish an interim language access working group to draft a statewide language access policy for the governor.

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<sup>13</sup> Hofstetter, Jacob and McHugh, Margie. Language Access in Colorado State Agencies: Existing Efforts and Opportunities for Expansion." Migration Policy Institute. December 2024. <https://www.migrationpolicy.org/research/language-access-colorado>

- Once the governor approves the policy, the Division of Human Resources will publish it, and a language access assessment will evaluate how effective the policy is in meeting the needs of multilingual Coloradans, and how prepared state agencies are to meet statewide language access standards.
- Once the assessment is complete, the working group will dissolve and transition to a community of practice (COP) of 20 people (housed in DPA), with state employees (75.0 percent) and linguistically diverse community members (25.0 percent). The COP is focused on implementing the universal policy.
- DPA shall work with ONA to assess (or contract an assessment of) departments' readiness to meet language access standards as outlined in the language access universal policy. The assessment should identify:
  - Departments' needs to meet language access standards in the universal policy (including guidance, training, and technical assistance);
  - Existing language access materials (including language access plans, positions descriptions and procedures for language access, and technical assistance or training materials);
  - Information on current language services contracts, expenditures, and funding sources; and
  - Public facing responsibilities of departments/subcontractors that have frequent contact with LDIs.
- DPA and ONA must summarize the findings and resulting recommendations in a report by December 2026.
- The bill appropriated \$100,000 General Fund to DPA for the assessment, available through the end of 2026.

### **Existing gaps regarding the Language Access Universal Policy**

The Statewide Equity Office surveyed departments in 2025 on the Language Access Universal Policy (still being finalized), and provided the following qualitative feedback on existing gaps/challenges:

- Costs and time associated with translating vital and written records, and source(s) of funding for the tasks;
- Need for trained translators, and lack of resources to hire bilingual staff, interpreters, and contractors; and
- Concern that 0.5 FTE may not be enough to implement the policy.

### **Unused funds for language access**

DPA has not spent the \$100,000 appropriated by H.B. 25-1153 for the language access assessment, and plans to use its roll-forward authority for the assessment. The Colorado Health Foundation provided \$69,000 in philanthropic funds to the ONA to create the Interim Language Access Working Group, meant as one-time funding for a language access role at DPA to support the implementation of a statewide language access policy. The Department has also not used those funds. The Department indicated that it has secured a vendor for the language access assessment required under H.B. 25-1153. In its communication with fiscal note staff regarding H.B. 25-1153, both DPA and ONA reported that no additional funding nor FTE would be needed for the Departments and agencies to conduct the assessment.

### **Recommendation detail**

DPA and ONA indicated that they prefer to implement the Universal Policy prior to conducting the assessment of the policy, which resulted in this request. They noted that agencies expressed a need for resources to implement the policy. Staff understands this logic, but think the Departments should follow what is outlined in statute through H.B. 25-1153. Additionally, staff is concerned about the lack of data and scoping regarding the resources needed for language access. Specifically, staff has the following concerns/questions:

- All agencies requested the same level of resources, despite ranging widely in their contact with the public.

- The cost allocation/breakdown for the request has some departments utilizing cash or federal funds, and others using General Fund. Staff does not understand how these costs were calculated, and the Department did not provide a rationale or detailed breakdown for the methodology for the cost allocations.
- ONA and DPA told fiscal notes staff that they coordinated with agencies, and determined all requirements under H.B. 25-1153 could be done within existing resources. They noted that after the assessment is complete, departments will likely require additional work to address deficiencies from the report. Since the assessment has not been done, deficiencies that would require additional resources are undetermined.
- DPA told fiscal notes staff that the Statewide Equity Office could absorb the implementation and management costs for the community of practice and language working group<sup>14</sup>, but included these items as tasks to be completed with this budget request.
- Some agencies (e.g. CDHS, CDPHE, HCPF, CDOT) already provide language access resources with dedicated staff, which are being paid for with existing resources.
- The MPI report found that 83.3 percent of agencies have budgets for language services, and more than 50.0 percent have a dedicated staffer working on language access (although these may not be sufficient).
- The Governor’s Office did not share the Universal Policy with JBC staff, which hindered staff’s analysis.
- Some agencies receive federal funding that can be used for language access, but the Department is not able to account for this since these funds are not specifically earmarked for language access.
- **ONA and DPA told staff they do not currently know how much it will cost to implement the policy.**

Given these concerns, staff recommends denial of the request. Staff thinks that the Department should use its existing funds to complete the statewide assessment, including identifying existing resources, gaps, and costs. Staff acknowledges that agencies may submit requests in future budget years for resources associated with improving language access provision.

## → Staff-initiated transfer from Bond Assistance Program Cash Fund to the General Fund [legislation]

### Recommendation

Staff recommends the JBC sponsor legislation to transfer \$1.6 million from the Bond Assistance Program Cash Fund to the General Fund for budget balancing purposes.

### Analysis

**Fund purpose:** Senate Bill 22-163 (Establish State Procurement Equity Program) created the Bond Assistance Program Cash Fund and transferred \$2.0 million to the fund. The program and funds are intended to provide technical and financial assistance to help historically underutilized businesses<sup>15</sup> obtain surety bonds and obtain contracts with the State. The fund is continuously appropriated.

<sup>14</sup> This includes compensating community partners participating in the COP, out of the Statewide Equity Office personal services budget.

<sup>15</sup> Historically underutilized businesses, as defined by SB 22-163, are more than 50.0 percent owned by racial or ethnic minorities, women, or persons with disabilities, or meet the Small Business Association definition of a small business.

**Recent expenditures:** The tables below show the cash flow summary of the fund, and the expenditure details.

**Bond Assistance Program Cash Flow Summary**

	FY 2023-24	FY 2024-25	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Beginning balance	\$2,001,164	\$2,011,050	\$1,954,887	\$1,898,724
Revenue	74,715	69,984	69,984	63,884
Expenditures	-64,829	-126,147	-126,147	-128,614
Ending balance	\$2,011,050	\$1,954,887	\$1,898,724	\$1,833,994

**Bond Assistance Program Expenditure Detail**

	FY 2023-24	FY 2024-25	FY 2025-26 (Appropriated)	FY 2026-27 (Requested)
Fund balance	\$2,001,164	\$2,011,050	\$1,954,887	\$1,898,724
Personal services	0	-58,675	-118,003	-121,064
Operating expenses	-7,550	-6,154	-8,144	-7,550
<b>Issued bonds</b>	0	0	<b>-94,125</b>	0
Interest earned	\$8,714	\$74,715	\$69,984	\$63,884

Expenditures from the fund have averaged \$111,434 per year, and the program has issued one bond to date for \$94,125 and responded to 190 inquiries from small and/or diverse businesses through its help desk. Staff proposes to transfer \$1.6 million from the fund to the general fund in FY 2026-27 (see table below). This is a one-time transfer that accounts for the average expenditures since 2022, and maintains \$242,954 in the fund, which is higher than the largest annual expenditure from the fund. Staff believes this will allow the office to continue to offer technical assistance to businesses.

**Fund Balance with Proposed Transfer**

Fund balance as of 11/2025	\$1,867,954
Proposed transfer to General Fund	-1,625,000
Balance after transfer (FY 26-27)	\$242,954

The Department indicated that transferring funds risks closing the program because the program is reliant entirely on the cash fund. However, staff is skeptical of the need for this program in the current budget environment. Since the program was created, 78% of expenditures have been spent on administration, and 23% have gone towards issuing bonds. Since the program does not have a track record of issuing bonds, staff believes that retaining a fund balance of \$242,954 to support operating expenses and personal services (which support the help desk, maintaining website materials and dashboards, and developing training materials) is sufficient.

Additionally, Staff believes other opportunities exist for small and diverse businesses seeking technical or financial assistance, such as the following programs in the Office of Economic Development and International Trade (OEDIT):

- The [Colorado Credit Reserve Program](#), which helps businesses that typically struggle to access bank loans;
- The [Venture Capital Authority \(VCA\)](#), which helps small businesses access funding to grow their businesses;
- The [Colorado Loans to Increase Mainstreet Business Economic Resilience \(CLIMBER\) Loan Fund](#), which provides up to \$250 million in working capital loans to small businesses negatively impacted by the pandemic and ongoing economic struggles;
- The [Community Development Block Grant Business Loan](#), which supports rural businesses through loans;

- The [Minority Business Office in OEDIT](#), which works with public and private stakeholders to help minority, women, and veteran entrepreneurs across the state;
- The [Colorado Startup Loan Fund](#), which provides loan capital and technical assistance to lenders that provide loans to small businesses that are unable to obtain loans from traditional lenders; and
- The [Colorado Revolving Loan Fund](#), which provides loans to small and medium-sized businesses impacted by COVID-19, and prioritizes social and economically disadvantaged businesses.

## → Staff-initiated transfer from the Unused State-Owned Real Property Fund to the General Fund [legislation]

### Recommendation

Staff recommends the JBC sponsor legislation to transfer \$1.2 million from the Unused State-Owned Real Property Fund to the General Fund for budget balancing purposes.

### Analysis

**Fund purpose:** This fund supports the Public-Private Collaboration Unit (P3 Office) that administers and manages public-private partnership projects. Revenue is generated from the sale, rent, or lease of unused state-owned real property and any revenue generated from public-private agreements.

#### Recent expenditures:

#### Unused State-Owned Real Property Fund Cash Flow Summary

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Beginning balance	\$0	\$17,258,403	\$28,888,227	\$15,503,780	\$8,710,681
Revenue	17,709,446	16,138,726	0	1,300,000	1,800,000
Expenditures	-451,043	-4,508,903	-13,384,447	-8,093,099	-4,175,992
Ending balance	\$17,258,403	\$28,888,227	\$15,503,780	\$8,710,681	\$6,334,689
Percent expended	2.6%	15.6%	86.3%	92.0%	65.9%

The P3 Office has expended an average of 44.0 percent of its fund balance since 2022. Therefore, staff believes a transfer of roughly half the average expenditures (representing 22.0 percent) to the General Fund is reasonable. Based on the FY 2026-27 projected ending balance, this amount would be \$1.4 million.

The Department indicated that funds in the USRP fund are necessary to support personal services, technical and financial consultants, active projects, and transaction and compliance costs for current projects. In its hearing responses, the Department said the office’s unencumbered balance was \$13.7 million as of December 2025, with most funds earmarked for projects and ongoing operating costs of the office. The table below shows the overall budget and expenditures for P3 projects, including those not started, in progress, and cancelled.

Budget [1]	FY 22-23 expenses	FY 23-24 expenses	FY 24-25 expenses	FY 25-26 expenses [2]	FY 26-27 expenses [2]	Expenditures to Date	Estimated 10-Year Revenue [3]
\$24,546,653	\$106,350	\$2,908,553	\$10,322,116	\$6,283,770	\$3,130,992	\$13,337,019	\$14,918,739

[1] Represents costs for the P3 office. Some projects receive funding from grants.

[2] Projected/anticipated expenditures.

[3] The P3 Unit has received \$2.1 million in revenue from the Summit Village Sale, according to the Department’s RFI response. Other projects anticipate receiving revenues starting in 2028 to 2030, with some listed as TBD.

Staff used the budget, expenditures to date, and unencumbered fund balance (as of February 2026) to estimate how much can be transferred out of the fund, while mitigating risk of projects being cancelled:

**Staff Recommended Transfer (50% of remaining)**

Budget for all P3 projects	\$24,546,653
Expenditures to Date	-13,337,019
<b>Subtotal: Outstanding budget for current projects</b>	<b>11,209,634</b>
Unencumbered Balance as of 12/25	13,658,047
Outstanding budget	-11,209,634
Uncommitted funds (unencumbered balance – outstanding budget)	2,448,413
<b>Staff Recommended Transfer (50% of uncommitted funds)</b>	<b>\$1,224,207</b>

Based on the analysis above, staff recommends the JBC sponsor legislation to transfer \$1.2 million from the USRP Fund to the General Fund for FY 2026-27. This is a one-time revenue enhancement that provides sufficient remaining funds to pay for personal services and operating costs. The fund also receives ongoing revenue from land sales and ground leases, which could be used to support future projects and operating costs.

**→ Staff-initiated request for statutory changes for the Unused State-Owned Real Property Fund [legislation]**

**Recommendation**

Staff recommends the Committee sponsor legislation to make the Unused State-Owned Real Property (USRP) Fund annually appropriated, and to require the Public-Private Partnership (P3) Office to submit additional information for P3 projects when seeking approval from the Capital Development Committee (CDC).

**Analysis**

The table below provides detail on relevant legislation for the fund and the Public-Private Partnership (P3) Unit.

Bill/Agreement	Details	Appropriations/Transfers
H.B. 21-1274 Unused State-Owned Real Property Beneficial Use	Requires the Department to maintain an inventory of unused, state-owned real property suitable for affordable housing, child care, public schools, mental/behavioral health, or renewable energy, and created the USRP Cash Fund, <b>subject to annual appropriations.</b>	None

Bill/Agreement	Details	Appropriations/Transfers
S.B. 22-130 State Entity Authority for Public Private Partnerships	Requires the Department to develop and oversee a process for state entities to enter into public-private partnerships (the P3 Unit); requires revenues from P3 projects to be credited to the USRP Fund, and <b>makes the fund continuously appropriated</b>	\$15.0 million transfer from GF to USRP; \$736,463 appropriated for personal services in FY 22-23, and \$1.1. million in FY 23-24
S.B. 23-001	Expands allowable uses of USRP Fund to include public housing projects and personal services and operating expenses for P3 Unit, and expands authority of the Unit to act as real estate agency in buying/selling property, accepting proceeds from real estate transactions and revenue from P3 agreements	\$13.0 million transfer to USRP Fund (\$5.0 million from GF and \$8.0 million from DOLA Housing Development Grant Fund)
S.B. 22-176 Early State Front Range Passenger Rail Funding	Makes transfers from the General Fund for developing the Front Range Passenger Rail District, including funds for USRP for planning and stakeholder engagement related to development of Burnham Yard	\$500,000 transfer from the GF to USRP Fund
Interagency Agreement with HPTE and DPA	Formalizes agreement between the High-Performance Transportation Enterprise and the Department of Personnel to provide management services related to the redevelopment of Burnham Yard	\$400,000 from HPTE to Department of Personnel

The P3 Unit has received a total of \$30.8 million from various sources since it was created. The USRP Cash Fund was subject to annual appropriations when it was created in H.B. 21-1274. The fund became continuously appropriated with the passage of S.B. 22-130. At the time, JBC staff expressed concern<sup>16</sup> over allowing the USRP cash fund continuous spending authority, which allows departments to spend money for statutorily specified purposes without seeking annual legislative approval. In effect, this provides unlimited spending authority and moves expenditures off-budget. Staff believes that the Department should be required to seek annual authority from the General Assembly to spend money from the USRP Fund given the amount of funds that have been transferred to the USRP Fund, the risks involved with assuming P3 projects will generate revenue at an unknown point in the future, and the current budget shortfall the state faces.

### Recent concerns supporting the need for additional oversight and transparency

- The RFI responses submitted by the P3 Office showed \$1.5 million was spent on a Pedway Pre-design work project in FY 2025-26, which was terminated in August of 2025, with no benefit nor revenues to the state.
- In FY 2023-24, \$127,957 was spent for the Glo Park Project. This projected terminated its previous contract related to renewable energy and is seeking new contracts for housing.
- The Department submitted a request to the Capital Development Committee for \$120.0 million for renovating the Centennial Building (1313 Sherman St.), while simultaneously spending \$181,000 on a feasibility study for the building to be turned into a P3 project for public housing and childcare.
- The Lakewood Complex project had an anticipated use of affordable housing when it was submitted and approved by the CDC in early 2025. The Department later expanded the scope of the project and added a plan to sell part of the property, without seeking approval from the CDC for the updated use, and without submitting the necessary information required for a property sale under Section 24-82-102, C.R.S.

Section 24-82-102.5, C.R.S. states that “the general assembly intends for the department to conduct a review of state-owned real property that is not presently used for state purposes and to *transparently* enter into agreements to construct affordable housing, child care facilities, public school facilities, residential mental and behavioral health-care facilities, or renewable energy production facilities on suitable unused state-owned real

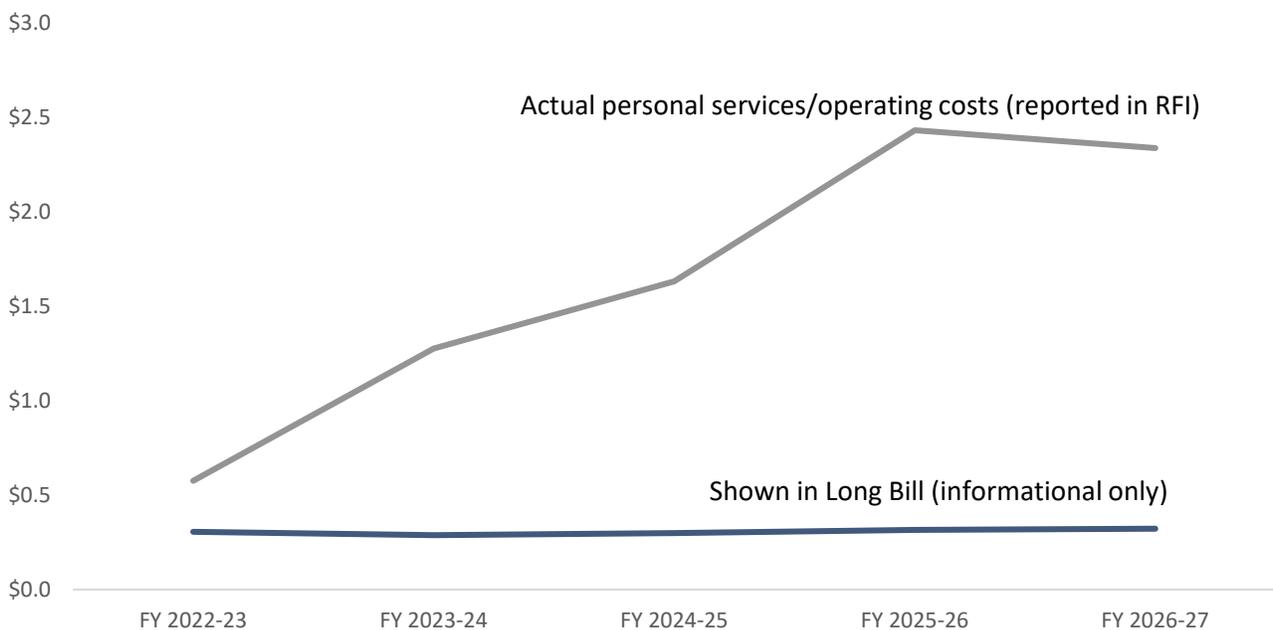
<sup>16</sup> [JBC Staff Fiscal Analysis for S.B. 22-130](#)

property and to determine other beneficial uses of any such unused state-owned real property.” Staff believes that making the USRP Fund annually appropriated will support the legislature’s intent for transparency.

The Department is allowed to enter into contracts “subject to available appropriations” and the P3 office must receive approval from the Capital Development Committee prior to entering into contracts. The USRP Fund is continuously appropriated for appraisals, surveys, property improvements, costs associated with administration and public-private agreements, and operating expenses and personal services related to running the office. This includes proceeds from the sale, rent, or lease of unused state-owned real property, revenue generated from public-private partnership agreements, and any General Fund transfers.

The graph below shows the discrepancy between costs shown for the P3 Office line item in the Long Bill (for informational purposes only) and actual expenditures for personal and professional services, operating costs, salaries, and centrally appropriated costs, as reported in the Department’s RFI from November 1, 2025. Professional services includes financial, legal, and technical advising/consulting, training, stakeholder outreach, and inspections and valuations.

Long Bill appropriations vs. actual administrative expenses for Public-Private Partnership Office (\$ millions)



The P3 Office has 3.0 FTE (program director, program manager, and a real estate director). The Department indicated that other personal services costs go towards contracting technical advisors (for market and feasibility studies) and consultants for projects. The Department did not provide a detailed cost breakdown for project costs. This leads staff to believe that additional transparency is needed around:

- Personal services and operating costs (for the P3 office staff and projects funded by the USRP Fund);
- Expenditures related to consultants, technical advisors, and feasibility studies; and
- Revenues from the sale and/or lease of state land and property (actual and projected).

The Department indicates that it is difficult to estimate potential revenues from P3 projects due to their complexity. Staff is concerned about the risk the state and office take on when entering into agreements that have the possibility, but no guarantee, of generating future revenue. Staff believes additional transparency through annual appropriation of the USRP Fund could provide the JBC and General Assembly more oversight of fund uses, particularly regarding personal services and operating costs.

### **Additional statutory changes recommended by JBC staff**

Based on conversations with CDC staff and the concerns outlined above, staff recommends the JBC sponsor legislation to clarify reporting and documentation requirements for the Department in Section 24-82-102.5, C.R.S. Staff seeks permission to work with the Office of Legislative Legal Services (OLLS) and CDC staff include the following changes/additions:

- Requiring the Department to include the appraised value of the property, the full anticipated costs of the project to the state (for construction and ongoing operating costs), a breakdown of state-funded versus privately funded costs, and the anticipated terms of project contracts.
- Requiring the Department to seek an initial authorization for the anticipated use of a property and an additional authorization prior to entering into a contract. If the anticipated use of the property changes, the Department must seek new authorization before proceeding with the project.
- Requiring the Department to report quarterly on the balance of the USRP Fund, the transactions from the fund from the most recent reporting period, and the progress status of all approved P3 projects.

### **Rationale for additional recommended statutory changes**

JBC staff believes that statute surrounding P3 projects and unused state-owned real property is vague, which compromises transparency and accountability.

Section 24-82-102, C.R.S., governs property purchases and sales and requires DPA to submit a report to the CDC with the anticipated use, maintenance costs, and current value of a property, as well as conditions or limitations which may restrict a property's use and potential liability to the state when a property is acquired. The Department must consider the CDC's recommendations when purchasing or selling property, but does not need CDC approval for the purchase or sale of properties.

Section 24-82-102.5, C.R.S., governs the use of unused state-owned real property, and only requires DPA to submit a report to the CDC detailing the *anticipated use* of the property. The CDC reviews the reports, makes recommendations, and approves or denies the anticipate use of unused state-owned real property. The Department cannot enter into contracts or lease unused state-owned real property without CDC approval. The Department is not required to submit data on budgets, costs, revenue projections, contracts, and/or current appraised values for unused state-owned real properties when seeking approval for anticipated use of unused state-owned real properties. CDC staff have faced challenges in getting information from the Department for P3 projects due to the lack of hard data required when submitting projects to the CDC. Additionally, statute does not explicitly require the Department to seek approval from the CDC for both the anticipated use of unused state-owned real property, and later when entering into a formal contract for the approved use of the property. Staff recommends legislative changes to specify approval for both stages of the process.

# Line Item Detail

## (A) Department Administration

### Personal Services

This line item funds administrative staff for the Department, including the Executive Director, and accounting, budget, purchasing, human resources, and general support staff. Cash funds, when available, are from user fees from non-state agencies. Reappropriated funds are from user fees from state agencies and indirect cost recoveries. Workload for staff in the division is based on the number of employees in the state and the Department's overarching responsibility for statewide human resources policy, compensation and operating common policies, and delivery of central business services.

**Statutory Authority:** Section 24-30-101, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation, which is \$96,888 less than the request due to staff recommending denial of statewide request BA3.

#### Executive Director's Office, Department Administration, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,650,333	\$35,837	\$0	\$2,614,496	\$0	20.6
<b>Total FY 2025-26</b>	<b>\$2,650,333</b>	<b>\$35,837</b>	<b>\$0</b>	<b>\$2,614,496</b>	<b>\$0</b>	<b>20.6</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,650,333	\$35,837	\$0	\$2,614,496	\$0	20.6
Impacts driven by other agencies	116,417	116,417	0	0	0	1.8
Prior year actions	77,441	77,441	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,844,191</b>	<b>\$229,695</b>	<b>\$0</b>	<b>\$2,614,496</b>	<b>\$0</b>	<b>22.4</b>
Changes from FY 2025-26	\$193,858	\$193,858	\$0	\$0	\$0	1.8
Percentage Change	7.3%	540.9%	n/a	0.0%	n/a	8.7%
FY 2026-27 Executive Request	\$2,941,079	\$326,583	\$0	\$2,614,496	\$0	23.3
Staff Rec. Above/-Below Request	-\$96,888	-\$96,888	\$0	\$0	\$0	-0.9

### Health, Life, and Dental

This funds the employer's share of group benefit plans for health, life, and dental insurance for the Department's employees.

**Statutory Authority:** Sections 24-50-603(9) and 24-50-611, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department's common policy request and staff's recommendation for R4/BA2.

**Executive Director's Office, Department Administration, Health, Life, and Dental**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$6,369,282	\$2,463,429	\$175,734	\$3,730,119	\$0	0.0
Other legislation	\$167,405	\$48,147	\$5,366	\$113,892	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$6,536,687</b>	<b>\$2,511,576</b>	<b>\$181,100</b>	<b>\$3,844,011</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$6,536,687	\$2,511,576	\$181,100	\$3,844,011	\$0	0.0
Employee compensation common policies	1,652,595	829,524	53,053	770,018	0	0.0
R2 OAC staff for Medicaid appeals	117,485	0	0	117,485	0	0.0
Impacts driven by other agencies	44,580	33,749	0	10,831	0	0.0
R4/BA2 Sustainability Office staff and resources	0	0	0	0	0	0.0
R1 State payroll system common policy	0	0	0	0	0	0.0
R3 State accounting system resources	0	0	0	0	0	0.0
Prior year actions	-167,405	-48,147	-5,366	-113,892	0	0.0
<b>Total FY 2026-27</b>	<b>\$8,183,942</b>	<b>\$3,326,702</b>	<b>\$228,787</b>	<b>\$4,628,453</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$1,647,255	\$815,126	\$47,687	\$784,442	\$0	0.0
Percentage Change	25.2%	32.5%	26.3%	20.4%	n/a	n/a
FY 2026-27 Executive Request	\$8,426,970	\$3,378,712	\$228,787	\$4,819,471	\$0	0.0
Staff Rec. Above/-Below Request	-\$243,028	-\$52,010	\$0	-\$191,018	\$0	0.0

**Short-term Disability**

This funds the employer's share of state employees' short-term disability insurance premiums.

**Statutory Authority:** Sections 24-50-603 (13) and 24-50-611, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department’s common policy request and staff’s recommendation for R4/BA2.

**Executive Director's Office, Department Administration, Short-term Disability**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$26,917	\$12,147	\$779	\$13,991	\$0	0.0
Other legislation	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$26,917</b>	<b>\$12,147</b>	<b>\$779</b>	<b>\$13,991</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$26,917	\$12,147	\$779	\$13,991	\$0	0.0
Employee compensation common policies	1,056	623	205	228	0	0.0
R2 OAC staff for Medicaid appeals	439	0	0	439	0	0.0
Impacts driven by other agencies	132	88	0	44	0	0.0
R1 State payroll system common policy	73	0	0	73	0	0.0
R4/BA2 Sustainability Office staff and resources	0	0	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
R3 State accounting system resources	0	0	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$28,617</b>	<b>\$12,858</b>	<b>\$984</b>	<b>\$14,775</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$1,700	\$711	\$205	\$784	\$0	0.0
Percentage Change	6.3%	5.9%	26.3%	5.6%	n/a	n/a
FY 2026-27 Executive Request	\$29,396	\$13,038	\$984	\$15,374	\$0	0.0
Staff Rec. Above/-Below Request	-\$779	-\$180	\$0	-\$599	\$0	0.0

## Paid Family and Medical Leave Insurance

Proposition 118 created a paid family and medical leave insurance program for all Colorado employees in 2020. It requires employers and employees in Colorado to pay a payroll premium and finances up to 12 weeks of paid family and medical leave to eligible employees.

**Statutory Authority:** Section 8-13.3-516, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department's common policy request and staff's recommendation for R4/BA2.

### Executive Director's Office, Department Administration, Paid Family Medical Leave Insurance

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$172,080	\$78,088	\$5,010	\$88,982	\$0	0.0
Other legislation	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$172,080</b>	<b>\$78,088</b>	<b>\$5,010</b>	<b>\$88,982</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$172,080	\$78,088	\$5,010	\$88,982	\$0	0.0
Employee compensation common policies	7,747	4,006	1,317	2,424	0	0.0
R2 OAC staff for Medicaid appeals	2,825	0	0	2,825	0	0.0
Impacts driven by other agencies	849	568	0	281	0	0.0
R1 State payroll system common policy	471	0	0	471	0	0.0
R4/BA2 Sustainability Office staff and resources	0	0	0	0	0	0.0
R3 State accounting system resources	0	0	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$183,972</b>	<b>\$82,662</b>	<b>\$6,327</b>	<b>\$94,983</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$11,892	\$4,574	\$1,317	\$6,001	\$0	0.0
Percentage Change	6.9%	5.9%	26.3%	6.7%	n/a	n/a
FY 2026-27 Executive Request	\$188,973	\$83,816	\$6,327	\$98,830	\$0	0.0
Staff Rec. Above/-Below Request	-\$5,001	-\$1,154	\$0	-\$3,847	\$0	0.0

## Unfunded Liability Amortization Payments

This line item provides funding for amortization and supplemental amortization payments to increase the funded status of the Public Employees' Retirement Association (PERA).

**Statutory Authority:** Section 24-51-411, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department's common policy request and staff's recommendation for R4/BA2.

### Executive Director's Office, Department Administration, Unfunded Liability Amortization Equalization Disbursement Payments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$3,823,975	\$1,735,281	\$111,331	\$1,977,363	\$0	0.0
Other legislation	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$3,823,975</b>	<b>\$1,735,281</b>	<b>\$111,331</b>	<b>\$1,977,363</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$3,823,975	\$1,735,281	\$111,331	\$1,977,363	\$0	0.0
Employee compensation common policies	172,192	89,024	29,280	53,888	0	0.0
R2 OAC staff for Medicaid appeals	62,778	0	0	62,778	0	0.0
Impacts driven by other agencies	18,863	12,618	0	6,245	0	0.0
R1 State payroll system common policy	10,468	0	0	10,468	0	0.0
R4/BA2 Sustainability Office staff and resources	0	0	0	0	0	0.0
R3 State accounting system resources	0	0	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$4,088,276</b>	<b>\$1,836,923</b>	<b>\$140,611</b>	<b>\$2,110,742</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$264,301	\$101,642	\$29,280	\$133,379	\$0	0.0
Percentage Change	6.9%	5.9%	26.3%	6.7%	n/a	n/a
FY 2026-27 Executive Request	\$4,199,391	\$1,862,569	\$140,611	\$2,196,211	\$0	0.0
Staff Rec. Above/-Below Request	-\$111,115	-\$25,646	\$0	-\$85,469	\$0	0.0

## Salary Survey

This pays for annual increases for salary survey and senior executive service positions. Salary survey increases may include across-the-board increases, movement to minimum related to salary range adjustments, and specified classification increases.

**Statutory Authority:** Section 24-50-104, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The following table summarizes the Department's common policy request.

**Executive Director's Office, Department Administration, Salary Survey**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,040,829	\$475,420	\$30,661	\$534,748	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,040,829</b>	<b>\$475,420</b>	<b>\$30,661</b>	<b>\$534,748</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,040,829	\$475,420	\$30,661	\$534,748	\$0	0.0
Employee compensation common policies	1,353,990	618,196	47,653	688,141	0	0.0
Prior year actions	-1,040,829	-475,420	-30,661	-534,748	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,353,990</b>	<b>\$618,196</b>	<b>\$47,653</b>	<b>\$688,141</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$313,161	\$142,776	\$16,992	\$153,393	\$0	0.0
Percentage Change	30.1%	30.0%	55.4%	28.7%	n/a	n/a
FY 2026-27 Executive Request	\$1,353,990	\$618,196	\$47,653	\$688,141	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**Step Pay**

This line item provides detail on the amount of funding appropriated to each department as a result of the step pay plan. The step pay plan took effect in FY 2024-25 and is a result of negotiations between the State of Colorado and Colorado Workers for Innovative and New Solutions (COWINS).

**Statutory Authority:** Section 24-50-104, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee common policy decision for this line item. JBC staff requests permission to reflect Committee action for all pending line items. The following table summarizes the Department’s common policy request.

**Executive Director's Office, Department Administration, Step Pay**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$188,525	\$47,621	\$1,540	\$139,364	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$188,525</b>	<b>\$47,621</b>	<b>\$1,540</b>	<b>\$139,364</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$188,525	\$47,621	\$1,540	\$139,364	\$0	0.0
Employee compensation common policies	154,470	69,349	5,374	79,747	0	0.0
Prior year actions	-188,525	-47,621	-1,540	-139,364	0	0.0
<b>Total FY 2026-27</b>	<b>\$154,470</b>	<b>\$69,349</b>	<b>\$5,374</b>	<b>\$79,747</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$34,055	\$21,728	\$3,834	-\$59,617	\$0	0.0
Percentage Change	-18.1%	45.6%	249.0%	-42.8%	n/a	n/a
FY 2026-27 Executive Request	\$154,470	\$69,349	\$5,374	\$79,747	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## PERA Direct Distribution

This line item is included as a common policy allocation payment for the state portion of the PERA Direct Distribution created in Section 24-51-414, C.R.S., enacted in S.B. 18-200.

**Statutory Authority:** Section 24-51-414 (2), C.R.S.

**Request and Recommendation:** Staff recommends the appropriation below to align with the Committee’s decision on compensation common policies.

### Executive Director's Office, Department Administration, PERA Direct Distribution

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$749,086	\$340,842	\$21,956	\$386,288	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$749,086</b>	<b>\$340,842</b>	<b>\$21,956</b>	<b>\$386,288</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$749,086	\$340,842	\$21,956	\$386,288	\$0	0.0
Employee compensation common policies	22,079	11,205	5,179	5,695	0	0.0
<b>Total FY 2026-27</b>	<b>\$771,165</b>	<b>\$352,047</b>	<b>\$27,135</b>	<b>\$391,983</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$22,079	\$11,205	\$5,179	\$5,695	\$0	0.0
Percentage Change	2.9%	3.3%	23.6%	1.5%	n/a	n/a
FY 2026-27 Executive Request	\$771,165	\$352,047	\$27,135	\$391,983	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Shift Differential

This pays for the incrementally higher compensation rates for employees who work after regular working hours.

**Statutory Authority:** Section 24-50-104 (1)(a), C.R.S. and Section 24-75-112, C.R.S.

**Request and Recommendation:** Staff recommends the appropriation below to align with the Committee’s decision on compensation common policies.

### Executive Director's Office, Department Administration, Shift Differential

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$81,173	\$0	\$0	\$81,173	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$81,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,173</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$81,173	\$0	\$0	\$81,173	\$0	0.0
Employee compensation common policies	-77,729	0	0	-77,729	0	0.0
<b>Total FY 2026-27</b>	<b>\$3,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,444</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	-\$77,729	\$0	\$0	-\$77,729	\$0	0.0
Percentage Change	-95.8%	n/a	n/a	-95.8%	n/a	n/a
FY 2026-27 Executive Request	\$3,444	\$0	\$0	\$3,444	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Workers' Compensation

This pays for the Department's estimated share for inclusion in the State's workers' compensation program.

**Statutory Authority:** Section 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends the appropriation below to align with the Committee's decision on operating common policies.

### Executive Director's Office, Department Administration, Workers' Compensation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$353,747	\$136,619	\$12,843	\$204,285	\$0	0.0
Total FY 2025-26	\$353,747	\$136,619	\$12,843	\$204,285	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$353,747	\$136,619	\$12,843	\$204,285	\$0	0.0
Operating common policies	115,270	44,518	4,185	66,567	0	0.0
Total FY 2026-27	\$469,017	\$181,137	\$17,028	\$270,852	\$0	0.0
Changes from FY 2025-26	\$115,270	\$44,518	\$4,185	\$66,567	\$0	0.0
Percentage Change	32.6%	32.6%	32.6%	32.6%	n/a	n/a
FY 2026-27 Executive Request	\$463,608	\$178,995	\$14,057	\$270,556	\$0	0.0
Staff Rec. Above/-Below Request	\$5,409	\$2,142	\$2,971	\$296	\$0	0.0

## Operating Expenses

This line item funds operating expenses for Department Administration.

**Statutory Authority:** Section 24-30-101, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Executive Director's Office, Department Administration, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$106,557	\$106,557	\$0	\$0	\$0	0.0
Total FY 2025-26	\$106,557	\$106,557	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$106,557	\$106,557	\$0	\$0	\$0	0.0
Impacts driven by other agencies	208,352	208,352	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$314,909</b>	<b>\$314,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$208,352	\$208,352	\$0	\$0	\$0	0.0
Percentage Change	195.5%	195.5%	n/a	n/a	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$322,585	\$322,585	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$7,676	-\$7,676	\$0	\$0	\$0	0.0

## Legal Services

This line item provides funding for the Department to purchase legal services from the Department of Law.

**Statutory Authority:** Sections 24-31-101 (1)(a), 24-31-111, and 24-31-108(1), C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee action on legal services common policies. Staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department's request.

### Executive Director's Office, Department Administration, Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$407,556	\$252,858	\$106,946	\$47,752	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$407,556</b>	<b>\$252,858</b>	<b>\$106,946</b>	<b>\$47,752</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$407,556	\$252,858	\$106,946	\$47,752	\$0	0.0
Operating common policies	517,087	412,893	-25,560	129,754	0	0.0
<b>Total FY 2026-27</b>	<b>\$924,643</b>	<b>\$665,751</b>	<b>\$81,386</b>	<b>\$177,506</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$517,087	\$412,893	-\$25,560	\$129,754	\$0	0.0
Percentage Change	126.9%	163.3%	-23.9%	271.7%	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$924,643	\$665,751	\$81,386	\$177,506	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Administrative Law Judge Services

This funds the costs of purchasing administrative law judge services from the Office of Administrative Courts.

**Statutory Authority:** Section 24-30-1002, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies, which is slightly lower than the request.

## Executive Director's Office, Department Administration, Administrative Law Judge Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$0	\$0	\$0	\$0	\$0	0.0
Operating common policies	897	897	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$897</b>	<b>\$897</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$897	\$897	\$0	\$0	\$0	0.0
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$933	\$933	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$36	-\$36	\$0	\$0	\$0	0.0

### Payment to Risk Management and Property Funds

This funds the Department's share of liability and property insurance from Risk Management.

**Statutory Authority:** Section 24-30-1510 and 24-30-1510.5, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies, which is slightly higher than the request.

### Executive Director's Office, Department Administration, Payment to Risk Management and Property Funds

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$3,122,472	\$1,205,920	\$113,372	\$1,803,180	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$3,122,472</b>	<b>\$1,205,920</b>	<b>\$113,372</b>	<b>\$1,803,180</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$3,122,472	\$1,205,920	\$113,372	\$1,803,180	\$0	0.0
Prior year actions	-1,635,066	-631,474	-59,367	-944,225	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,487,406</b>	<b>\$574,446</b>	<b>\$54,005</b>	<b>\$858,955</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$1,635,066	-\$631,474	-\$59,367	-\$944,225	\$0	0.0
Percentage Change	-52.4%	-52.4%	-52.4%	-52.4%	n/a	n/a
FY 2026-27 Executive Request	\$1,462,875	\$564,805	\$44,356	\$853,714	\$0	0.0
Staff Rec. Above/-Below Request	\$24,531	\$9,641	\$9,649	\$5,241	\$0	0.0

### Vehicle Lease Payments

This covers payments to Fleet Management for administration and lease-purchase payments for vehicles.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1117, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation to align with the Committee’s decision on operation common policies, which is the same as the request.

**Executive Director's Office, Department Administration, Vehicle Lease Payments**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$262,163	\$0	\$393	\$261,770	\$0	0.0
Other legislation	-40,218	0	-320	-39,898	0	0.0
<b>Total FY 2025-26</b>	<b>\$221,945</b>	<b>\$0</b>	<b>\$73</b>	<b>\$221,872</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$221,945	\$0	\$73	\$221,872	\$0	0.0
Prior year actions	40,218	0	320	39,898	0	0.0
Operating common policies	4,193	0	6	4,187	0	0.0
<b>Total FY 2026-27</b>	<b>\$266,356</b>	<b>\$0</b>	<b>\$399</b>	<b>\$265,957</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$44,411	\$0	\$326	\$44,085	\$0	0.0
Percentage Change	20.0%	n/a	446.6%	19.9%	n/a	n/a
FY 2026-27 Executive Request	\$266,356	\$0	\$561	\$265,795	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	-\$162	\$162	\$0	0.0

**Leased Space**

This funds the Department's lease obligations for private office space and other non-state-owned facilities.

**Statutory Authority:** Section 24-30-1303 (1)(a), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

**Executive Director's Office, Department Administration, Leased Space**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$353,886	\$0	\$0	\$353,886	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$353,886</b>	<b>\$0</b>	<b>\$0</b>	<b>\$353,886</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$353,886	\$0	\$0	\$353,886	\$0	0.0
Prior year actions	-128,347	0	0	-128,347	0	0.0
Operating common policies	-4,046	0	0	-4,046	0	0.0
<b>Total FY 2026-27</b>	<b>\$221,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$221,493</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$132,393	\$0	\$0	-\$132,393	\$0	0.0
Percentage Change	-37.4%	n/a	n/a	-37.4%	n/a	n/a
FY 2026-27 Executive Request	\$221,493	\$0	\$0	\$221,493	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Capitol Complex Leased Space

This line item pays for the Department's share of costs for space in the Capitol Complex. The Department's allocation for FY 2026-27 totals 189,225 square feet in the Capitol Complex, including 105,600 square feet in Denver, 80,901 at North Campus, and 2,724 in Grand Junction.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies, which is slightly lower than the request.

### Executive Director's Office, Department Administration, Capitol Complex Leased Space

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$4,015,796	\$2,739,205	\$38,409	\$1,238,182	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$4,015,796</b>	<b>\$2,739,205</b>	<b>\$38,409</b>	<b>\$1,238,182</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$4,015,796	\$2,739,205	\$38,409	\$1,238,182	\$0	0.0
Operating common policies	725,455	888,242	-4,898	-157,889	0	0.0
<b>Total FY 2026-27</b>	<b>\$4,741,251</b>	<b>\$3,627,447</b>	<b>\$33,511</b>	<b>\$1,080,293</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$725,455	\$888,242	-\$4,898	-\$157,889	\$0	0.0
Percentage Change	18.1%	32.4%	-12.8%	-12.8%	n/a	n/a
FY 2026-27 Executive Request	\$4,786,726	\$3,515,713	\$19,606	\$1,251,407	\$0	0.0
Staff Rec. Above/-Below Request	-\$45,475	\$111,734	\$13,905	-\$171,114	\$0	0.0

## Annual Depreciation-Lease Equivalent Payment

This line item was established as part of S.B. 15-211 to annually set aside an amount equal to the calculated depreciation of a capital asset funded through the capital construction section of the Long Bill. The Department's ADLE payments for FY 2026-27 are for controlled maintenance, capital renewal, and new capital construction for buildings in the Capitol complex and other state buildings.

**Statutory Authority:** Section 24-30-1310 (2)(a), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Executive Director's Office, Department Administration, Annual Depreciation - Lease Equivalent Payment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,838,210	\$1,838,210	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,838,210</b>	<b>\$1,838,210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,838,210	\$1,838,210	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Technical adjustments	761,850	761,850	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,600,060</b>	<b>\$2,600,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$761,850	\$761,850	\$0	\$0	\$0	0.0
Percentage Change	41.4%	41.4%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$2,600,060	\$2,600,060	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Payments to OIT

This line item represents payments to the Governor’s Office of Information Technology for IT services.

**Statutory Authority:** Sections 24-37.5-102, 24-37.5-105, and 24-37.5-404, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee action on OIT payments common policy. Staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department’s request.

### Executive Director's Office, Department Administration, Payments to OIT

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$12,744,727	\$4,761,569	\$1,895,312	\$6,087,846	\$0	0.0
Other legislation	-681,250	-254,522	-101,311	-325,417	0	0.0
<b>Total FY 2025-26</b>	<b>\$12,063,477</b>	<b>\$4,507,047</b>	<b>\$1,794,001</b>	<b>\$5,762,429</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$12,063,477	\$4,507,047	\$1,794,001	\$5,762,429	\$0	0.0
Prior year actions	681,250	254,522	101,311	325,417	0	0.0
Operating common policies	-366,169	204,655	-23,812	-547,012	0	0.0
Impacts driven by other agencies	-165,436	-61,808	-24,604	-79,024	0	0.0
<b>Total FY 2026-27</b>	<b>\$12,213,122</b>	<b>\$4,904,416</b>	<b>\$1,846,896</b>	<b>\$5,461,810</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$149,645	\$397,369	\$52,895	-\$300,619	\$0	0.0
Percentage Change	1.2%	8.8%	2.9%	-5.2%	n/a	n/a
FY 2026-27 Executive Request	\$12,213,122	\$4,904,416	\$1,846,896	\$5,461,810	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## IT Accessibility

This line funds IT accessibility work, as required by H.B. 21-1110 (Colorado Laws for Persons with Disabilities) and S.B. 23-444 (Technology Accessibility Cleanup).

**Statutory Authority:** Section 24-85-103, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee action on IT accessibility common policy. Staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department’s request.

**Executive Director's Office, Department Administration, IT Accessibility**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$0	\$0	\$0	\$0	\$0	0.0
Impacts driven by other agencies	150,762	40,872	0	109,890	0	0.9
BA3 Statewide language access resources	0	0	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$150,762</b>	<b>\$40,872</b>	<b>\$0</b>	<b>\$109,890</b>	<b>\$0</b>	<b>0.9</b>
Changes from FY 2025-26	\$150,762	\$40,872	\$0	\$109,890	\$0	0.9
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$150,762	\$40,872	\$0	\$109,890	\$0	0.9
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**CORE Operations**

This line item funds operation of the Colorado Operations Resource Engine (CORE), the statewide accounting system.

**Statutory Authority:** Section 24-30-209, C.R.S.

**Request and Recommendation:** Staff recommendation is pending the Committee action the CORE Operations common policy. Staff requests permission to reflect Committee action for all pending line items. The table below reflects the Department’s request.

**Executive Director's Office, Department Administration, CORE Operations**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$62,696	\$24,213	\$2,276	\$36,207	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$62,696</b>	<b>\$24,213</b>	<b>\$2,276</b>	<b>\$36,207</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$62,696	\$24,213	\$2,276	\$36,207	\$0	0.0
Operating common policies	175,868	67,919	6,314	101,635	0	0.0
<b>Total FY 2026-27</b>	<b>\$238,564</b>	<b>\$92,132</b>	<b>\$8,590</b>	<b>\$137,842</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$175,868	\$67,919	\$6,314	\$101,635	\$0	0.0
Percentage Change	280.5%	280.5%	277.4%	280.7%	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$255,137	\$98,507	\$7,736	\$148,894	\$0	0.0
Staff Rec. Above/-Below Request	-\$16,573	-\$6,375	\$854	-\$11,052	\$0	0.0

## Governor's Office Transition

This line item funds the expenses of the governor-elect incurred between the general election for a new governor and the inauguration, and covers expenses such as office supplies, postage, travel expenses, and compensation of administrative, secretarial, and clerical personnel.

**Statutory Authority:** Section 24-8-105, C.R.S.

**Request:** The Department requests \$25,000 for the Governor's Office transition.

**Recommendation:** Staff recommends appropriating \$10,000, the minimum required by statute.<sup>17</sup>

### Executive Director's Office, Department Administration, Governor's Office Transition

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Governor's office transition	10,000	10,000	0	0	0	0.0
Total FY 2026-27	\$10,000	\$10,000	\$0	\$0	\$0	0.0
Changes from FY 2025-26	\$10,000	\$10,000	\$0	\$0	\$0	0.0
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$25,000	\$25,000	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$15,000	-\$15,000	\$0	\$0	\$0	0.0

## (B) Statewide Special Purpose

Statewide Special Purpose appropriations include: the Colorado State Employees Assistance Program (C-SEAP) funded by the Risk Management Fund; the Office of the State Architect funded with General Fund; the Colorado Equity Office funded with General Fund; and seven additional statewide special purpose line items.

### (1) Colorado State Employees Assistance Program

C-SEAP offers counseling to employees on workplace and personal issues that may impact work performance. It can be funded by, but is not limited to, the Group Benefit Plans Reserve Fund and the Risk Management Fund, and interest derived from the investment of these funds. Since FY 2013-14, funding for CSEAP has been provided from the Risk Management Fund through liability program cost allocations to state agencies.

## Personal Services

This line item funds the 14.0 FTE in C-SEAP.

**Statutory Authority:** Section 24-50-604 (1)(k), C.R.S.

<sup>17</sup> Section 24-8-105, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

**Executive Director's Office, Statewide Special Purpose, Colorado State Employees Assistance Program,  
Personal Services**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,449,239	\$0	\$87,914	\$1,361,325	\$0	14.0
<b>Total FY 2025-26</b>	<b>\$1,449,239</b>	<b>\$0</b>	<b>\$87,914</b>	<b>\$1,361,325</b>	<b>\$0</b>	<b>14.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,449,239	\$0	\$87,914	\$1,361,325	\$0	14.0
Prior year actions	37,443	0	2,077	35,366	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,486,682</b>	<b>\$0</b>	<b>\$89,991</b>	<b>\$1,396,691</b>	<b>\$0</b>	<b>14.0</b>
Changes from FY 2025-26	\$37,443	\$0	\$2,077	\$35,366	\$0	0.0
Percentage Change	2.6%	n/a	2.4%	2.6%	n/a	0.0%
FY 2026-27 Executive Request	\$1,486,682	\$0	\$89,991	\$1,396,691	\$0	14.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**Operating Expenses**

This line item funds the operating expenses of C-SEAP.

**Statutory Authority:** Section 24-50-604 (1)(k), C.R.S.

**Request:** The Department requests a continued appropriation of \$93,293 total funds, which includes \$7,050 cash funds and \$86,243 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

**Housing Pilot Project**

This is a new line item requested by the Department to pilot an employer-assisted housing program.

**Statutory Authority:** Sections 24-50-1111 and 24-50-1112, C.R.S.

**Request:** The Department requests \$1.7 million General Fund to pilot an employer-assisted housing program.

**Recommendation:** Staff recommends denial of this request.

**Executive Director's Office, Statewide Special Purpose, Housing Pilot Project**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$0	\$0	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$0	\$0	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
R7 State employee housing pilot	0	0	0	0	0	0.0
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	\$0	\$0	\$0	\$0	\$0	0.0
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,700,000	\$1,700,000	\$0	\$0	\$0	3.0
Staff Rec. Above/-Below Request	-\$1,700,000	-\$1,700,000	\$0	\$0	\$0	-3.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments made against the reappropriated funds sources for the program as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Section 24-50-604 (1)(k), C.R.S.

**Request:** The Department requests a continued appropriation of \$319,269 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (2) Office of the State Architect

The Office of the State Architect (OSA) establishes policies and procedures for the State's capital construction process, including controlled maintenance, for state agencies and institutions of higher education. The OSA provides project administration services to agencies that do not have technical staff experienced in project design and construction management and establishes policies for State leases and real estate contracts. The OSA was officially codified in statute in S.B. 15-270, which also added a statewide planning function. The OSA is funded by General Fund.

### Office of the State Architect

This line item funds personal services and operating expenses for 13.0 FTE in the OSA, including the State Architect, and architecture, planning, and engineering staff responsible for state buildings, real estate, and energy performance.

**Statutory Authority:** Part 13 of Article 30 of Title 24, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Executive Director's Office, Statewide Special Purpose, Office of the State Architect

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	\$2,140,235	\$2,140,235	\$0	\$0	\$0	13.0
Total FY 2025-26	\$2,140,235	\$2,140,235	\$0	\$0	\$0	13.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,140,235	\$2,140,235	\$0	\$0	\$0	13.0
Prior year actions	50,625	50,625	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,190,860</b>	<b>\$2,190,860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>13.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$50,625	\$50,625	\$0	\$0	\$0	0.0
Percentage Change	2.4%	2.4%	n/a	n/a	n/a	0.0%
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$2,190,860	\$2,190,860	\$0	\$0	\$0	13.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Statewide Planning Services

This line item funds technical and consulting costs for statewide planning services for state agencies by OSA.

**Statutory Authority:** Section 24-30-1311, C.R.S.

**Request:** The Department requests an ongoing reduction of \$316,580 General Fund to this line item.

**Recommendation:** Staff recommends approval of the request.

#### Executive Director's Office, Statewide Special Purpose, Statewide Planning Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$7,811	\$7,811	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$7,811</b>	<b>\$7,811</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$7,811	\$7,811	\$0	\$0	\$0	0.0
Prior year actions	692,189	692,189	0	0	0	0.0
R9 General Fund reductions and transfers	-316,580	-316,580	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$383,420</b>	<b>\$383,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$375,609	\$375,609	\$0	\$0	\$0	0.0
Percentage Change	4,808.7%	4,808.7%	n/a	n/a	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$383,420	\$383,420	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### (3) Colorado Equity Office

House Bill 22-1397 (Statewide Equity Office) established the Colorado Equity Office in the Department “to provide best practices, resources, and guidance for state agencies in offering equitable services to the residence of Colorado, as well as providing an accepting and diverse environment for state employees.” The Office is required to ensure statewide consistency in the application of state and federal law, as well as state executive orders, universal policies, and partnership agreements.

## Personal Services

This line item funds 10.0 FTE in the Colorado Equity Office and reappropriates funds to an additional 8.3 FTE in other state agencies.

**Statutory Authority:** Section 24-50-146, et seq., C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Executive Director's Office, Statewide Special Purpose, Colorado Equity Office, Personal services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$677,493	\$677,493	\$0	\$0	\$0	10.0
Other legislation (HB 25-1153 Language Assessment)	\$100,000	\$100,000	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$777,493</b>	<b>\$777,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>10.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$777,493	\$777,493	\$0	\$0	\$0	10.0
Prior year actions	-92,301	-92,301	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$685,192</b>	<b>\$685,192</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>10.0</b>
Changes from FY 2025-26	-\$92,301	-\$92,301	\$0	\$0	\$0	0.0
Percentage Change	-11.9%	-11.9%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$685,192	\$685,192	\$0	\$0	\$0	10.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of the Colorado Equity Office.

**Statutory Authority:** Section 24-50-146, et seq., C.R.S.

**Request:** The Department requests a continued appropriation of \$13,500 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## (4) Other Statewide Special Purpose

### Test Facility Lease

This line item pays for a lease payment to the State Land Board for a Federal Railroad Commission testing facility in Pueblo. In 1970, the State agreed to lease 33,492 acres of land from the State Land Board and sub-lease it to the U.S. Department of Transportation, Federal Railroad Commission free of charge. The land is used for a high-speed train test site, and the site currently employs approximately 450 people.

**Statutory Authority:** Sections 24-30-1303 (1)(a) and 24-82-102 (2), C.R.S.

**Request:** The Department requests a continued appropriation of \$119,842 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

### Employment Security Contract Payment

This appropriation supports a contract with a private company that is responsible for reviewing and challenging unemployment insurance claims filed against the State, excluding institutions of higher education. This appropriation is funded by General Fund and reappropriated funds from user fees from state agencies.

**Statutory Authority:** Article 30 of Title 24 and 24-50-101, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Executive Director's Office, Statewide Special Purpose, Employment Security Contract Payment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$17,199	\$8,463	\$0	\$8,736	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$17,199</b>	<b>\$8,463</b>	<b>\$0</b>	<b>\$8,736</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$17,199	\$8,463	\$0	\$8,736	\$0	0.0
Prior year actions	544	544	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$17,743</b>	<b>\$9,007</b>	<b>\$0</b>	<b>\$8,736</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$544	\$544	\$0	\$0	\$0	0.0
Percentage Change	3.2%	6.4%	n/a	0.0%	n/a	n/a
FY 2026-27 Executive Request	\$17,743	\$9,007	\$0	\$8,736	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Americans with Disabilities Act Reasonable Accommodation Coordination

This line provides funding for a statewide Americans with Disabilities Act coordinator and funding for reasonable accommodations made under the Act.

**Statutory Authority:** Section 24-50-104.5, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Executive Director's Office, Statewide Special Purpose, Americans with Disabilities Act Reasonable Accommodation Coordination

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$470,413	\$470,413	\$0	\$0	\$0	1.0
<b>Total FY 2025-26</b>	<b>\$470,413</b>	<b>\$470,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>1.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$470,413	\$470,413	\$0	\$0	\$0	1.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Prior year actions	1,887	1,887	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$472,300</b>	<b>\$472,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>1.0</b>
Changes from FY 2025-26	\$1,887	\$1,887	\$0	\$0	\$0	0.0
Percentage Change	0.4%	0.4%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$472,300	\$472,300	\$0	\$0	\$0	1.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Public-Private Coordination Unit

This line provides funding for the Public-Private Collaboration Unit. This office is continuously appropriated and shown in the Long Bill for informational purposes only.

**Statutory Authority:** Sections 24-82-102.5, 24-94-101 et seq., C.R.S.

### Executive Director's Office, Statewide Special Purpose, Public-Private Collaboration Unit

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$316,153	\$0	\$316,153	\$0	\$0	3.0
<b>Total FY 2025-26</b>	<b>\$316,153</b>	<b>\$0</b>	<b>\$316,153</b>	<b>\$0</b>	<b>\$0</b>	<b>3.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$316,153	\$0	\$316,153	\$0	\$0	3.0
Prior year actions	6,129	0	6,129	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$322,282</b>	<b>\$0</b>	<b>\$322,282</b>	<b>\$0</b>	<b>\$0</b>	<b>3.0</b>
Changes from FY 2025-26	\$6,129	\$0	\$6,129	\$0	\$0	0.0
Percentage Change	1.9%	n/a	1.9%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$322,282	\$0	\$322,282	\$0	\$0	3.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## State Procurement Equity Program

This line provides funding for the State Procurement Equity Program.

**Statutory Authority:** Section 24-103-1104, C.R.S.

**Request:** The Department requests an ongoing reduction of \$175,000 General Fund.

**Recommendation:** Staff recommends approval of the request.

### Executive Director's Office, Statewide Special Purpose, State Procurement Equity Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-206 Long Bill	\$605,175	\$605,175	\$0	\$0	\$0	5.0
<b>Total FY 2025-26</b>	<b>\$605,175</b>	<b>\$605,175</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$605,175	\$605,175	\$0	\$0	\$0	5.0
Prior year actions	10,559	10,559	0	0	0	0.0
R9 General Fund reductions and transfers	-175,000	-175,000	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$440,734</b>	<b>\$440,734</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.0</b>
Changes from FY 2025-26	-\$164,441	-\$164,441	\$0	\$0	\$0	0.0
Percentage Change	-27.2%	-27.2%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$440,734	\$440,734	\$0	\$0	\$0	5.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## State Sustainability Office

This Office was originally funded through a \$400,000 annual General Fund transfer to the State Agency Sustainability Revolving Fund. In FY 2025-26, the office and fund became subject to annual appropriations.

**Statutory Authority:** Section 24-30-2301 et seq., C.R.S.

**Request:** The Department requests an increase of \$295,804 General Fund and 2.3 FTE in FY 2026-27, which annualizes to \$517,898 General Fund and 2.5 FTE in FY 2027-28 and ongoing.

**Recommendation:** Staff recommends denial of the request. See R4/BA2 for analysis/recommendation detail.

### Executive Director's Office, Statewide Special Purpose, State Sustainability Office

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$400,000	\$0	\$400,000	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$400,000	\$0	\$400,000	\$0	\$0	0.0
R4/BA2 Sustainability Office staff and resources	-400,000	0	-400,000	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$400,000	\$0	-\$400,000	\$0	\$0	0.0
Percentage Change	-100.0%	n/a	-100.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$295,804	\$550,282	-\$254,478	\$0	\$0	2.3
Staff Rec. Above/-Below Request	-\$295,804	-\$550,282	\$254,478	\$0	\$0	-2.3

## (2) Division of Human Resources

The division administers the State's classified personnel system and employee benefits programs, manages statewide payroll systems and employee databases, and operates the statewide risk management program, including the provision of property, casualty, and workers' compensation insurance. Cash funds and reappropriated funds are provided from user fees from non-state agencies and user fees from state agencies. General Fund pays for the State Agency Services sub-subdivision.

### Division of Human Resources

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$111,286,228	\$6,666,882	\$6,246,094	\$98,373,252	\$0	80.5
<b>Total FY 2025-26</b>	<b>\$111,286,228</b>	<b>\$6,666,882</b>	<b>\$6,246,094</b>	<b>\$98,373,252</b>	<b>\$0</b>	<b>80.5</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$111,286,228	\$6,666,882	\$6,246,094	\$98,373,252	\$0	80.5
R6 Statewide training system continuation	552,752	0	0	552,752	0	0.0
Operating common policies	303,150	0	0	303,150	0	0.0
Technical adjustments	-6,279,119	-2,978	15,112,958	-21,389,099	0	0.0
Prior year actions	-361,071	-397,790	11,969	24,750	0	-1.5
<b>Total FY 2026-27</b>	<b>\$105,501,940</b>	<b>\$6,266,114</b>	<b>\$21,371,021</b>	<b>\$77,864,805</b>	<b>\$0</b>	<b>79.0</b>
Changes from FY 2025-26	-\$5,784,288	-\$400,768	\$15,124,927	-\$20,508,447	\$0	-1.5
Percentage Change	-5.2%	-6.0%	242.2%	-20.8%	n/a	-1.9%
FY 2026-27 Executive Request	\$105,847,937	\$6,980,484	\$22,013,399	\$76,854,054	\$0	79.0
Staff Rec. Above/-Below Request	-\$345,997	-\$714,370	-\$642,378	\$1,010,751	\$0	0.0

## → R6 Statewide training system continuation

### Request

The Department requests funding for renewed licenses, a customer service package, and on-demand learning content for Cornerstone, a centralized online learning platform.

Year 1 and ongoing: The total request is for \$714,370 General Fund.

The Department used one-time General Fund designated for Professional Development to develop and implement a statewide Learning and Management System (LMS), Cornerstone. The Department requests:

- \$541,780 General Fund for 34,000 licenses to access the Cornerstone Learning Management System (LMS) and Learning Experience Platform (LMX);

- \$153,480 General Fund for an “Elite Customer Success Package” that includes application guidance, application issue management (analysis, tracking, communication, resolving product-related issues), service request management, and 24/7 access to the Knowledge Base and Cornerstone Success Center; and
- \$19,110 General Fund for 3,000 licenses to Cornerstone Content Anytime, a cloud-based platform offering on-demand learning courses and online training resources.

The Department will use the funds to support current users (license renewals), market the product to new users, and gather data to explore implementing of a fee-for-service model for the on-demand learning courses.

## Recommendation

Staff recommends denial of General Fund and approval of \$552,752 reappropriated funds.

## Analysis

### Background on the centralized learning platform purchase and usage

The Department requested \$15.0 million General Fund in FY 2023-24 for professional development to offer tuition reimbursement and leadership trainings to state employees. JBC staff recommended denial of the request due to a lack of thorough scoping and analysis, and a lack of demonstrated historic need. The Committee denied the Department’s request. Prior to the close of the Long Bill, OSPB and the Department did a comeback for the decision item, requesting approval of \$10.7 million for “professional development that allows for job series progression.” The JBC approved \$8.0 million General Fund for State Employee Professional Development, reflected in the FY 2023-24 Long Bill in a new line item. Of this amount, the Department spent \$2.1 million to implement the Cornerstone online learning platform and purchase 34,00 licenses. Staff assumes that the Department was aware of the ongoing costs associated with license renewals for the platform when it used one-time General Fund to purchase and implement the software.

The contract for Cornerstone must be renewed every three years, and license fees must be paid annually. The Department indicated that it paid for license renewals with funds leftover from the State Employee Professional Development line-item appropriation by making an advance payment before the funds reverted. The Department now requests additional funding for licenses, which will expire on February 28, 2027.

Since the implementation of Cornerstone LXP in 2024, 26,309 employees have completed a total of 187,009 trainings. The Cornerstone Content Anytime feature has 1,000 users, who have completed 3,143 on-demand courses. The Department did not provide staff with the number of users per Department as requested. Staff is concerned that the Department built the request for licenses based on the number of employees in the executive branch in the Division of Human Resource’s June 2025 Workforce Report, rather than the number of users per agency who have accessed and completed trainings on the platform. The table below shows how the Department arrived at the requested total of \$714,370, based on headcount by state agency.

Department	Headcount	LMS License Cost	Success Package	Mandatory Subtotal [1]	Pro-rated Content Seats	Optional Content Cost	Mandatory + Optional Total
Personnel	480	\$7,649	\$2,167	\$9,815	42	\$268	\$10,083
Personnel (buffer licenses)	1,916	30,531	8,649	39,180	180	1,147	40,327

Department	Headcount	LMS License Cost	Success Package	Mandatory Subtotal [1]	Pro-rated Content Seats	Optional Content Cost	Mandatory + Optional Total
Corrections	5,917	94,286	26,710	120,996	522	3,325	124,321
Human Services	4,933	78,606	22,268	100,874	435	2,771	103,645
Transportation	3,307	52,696	14,928	67,624	291	1,854	69,478
Natural Resources	2,735	43,581	12,346	55,928	241	1,535	57,463
Public Safety	2,254	35,917	10,175	46,092	198	1,261	47,353
CDPHE	2,215	35,295	9,999	45,294	195	1,242	46,536
Labor & Employment	1,940	30,913	8,757	39,671	171	1,089	40,760
Revenue	1,798	28,651	8,116	36,767	158	1,006	37,773
Office of IT (OIT)	1,145	18,245	5,169	23,414	101	643	24,057
HCPF	910	14,501	4,108	18,608	80	510	19,118
Education	856	13,640	3,864	17,504	75	478	17,982
Law	707	11,266	3,191	14,457	62	395	14,852
Regulatory Agencies	662	10,549	2,988	13,537	58	369	13,907
Agriculture	467	7,442	2,108	9,550	41	261	9,811
Local Affairs	349	5,561	1,575	7,137	30	191	7,328
Higher Education	329	5,243	1,485	6,728	29	185	6,912
Early Childhood	284	4,525	1,282	5,807	25	159	5,967
Military & Veterans Affairs	192	3,059	867	3,926	16	102	4,028
Governor's Office	173	2,757	781	3,538	15	96	3,633
State	156	2,486	704	3,190	13	83	3,273
Economic Development	132	2,103	596	2,699	11	70	2,769
CO Energy Office	89	1,418	402	1,820	7	45	1,865
Treasury	54	860	244	1,104	4	25	1,130
<b>Total</b>	<b>34,000</b>	<b>\$541,780</b>	<b>\$153,480</b>	<b>\$695,260</b>	<b>3,000</b>	<b>\$19,110</b>	<b>\$714,370 [2]</b>

[1] Represents mandatory trainings for employees, but employees are not mandated to complete the trainings through Cornerstone.

[2] The Department calculated the cost breakdown based on the total cost for the entire package (including all three components) divided by the number of licenses. This means that the cost per user could be higher if the state purchases fewer licenses.

Roughly 50.0 percent of the trainings completed on the platform since 2024 were mandatory trainings for state employees, including:

- Preventing Discrimination and Harassment in the Workplace,
- Ethics and Conflicts of Interest,
- Preventing Sexual Harassment in the Workplace,
- Preventing Workplace Violence, and
- Leadership

The Cornerstone LXP hosts mandatory trainings on the platform, but state agencies are not required to take any trainings on the platform. Agencies can provide their own trainings to employees, and submit waivers to provide mandatory trainings to employees outside of the Department's training system. Since FY 2021, 19 departments have submitted a total of 1,892 waivers.

The Department has not collected formal feedback from users/agencies on their satisfaction with Cornerstone, but notes that informal feedback indicates the platform is easy to navigate, reduces time required to find trainings, presents fewer barriers for learning, and provides an overall smooth learning process.

**Department of Personnel requirements for statewide training<sup>18</sup>**

The Department of Personnel director has the following responsibilities related to training for state employees:

- Establish and maintain training programs for employees in the personnel system;
- Identify training needs for positions in the classified system;
- Recommend to the governor and general assembly cost-effective ways of meeting training needs;
- Assess the effectiveness of training for employees.

The Department is not statutorily required to host trainings on a centralized platform.

**Use of a fee-for service structure (reappropriated funds) rather than general fund**

The Department indicated that it would like to pilot a user-fee structure starting in FY 2027-28 for use of Cornerstone Content Anytime (which includes the optional, on-demand courses), based on the demand it receives for the content in FY 2026-27. Staff instead proposes that the Committee approve reappropriated funds to allow the Department to use a fee-for-service model for use of the entire Cornerstone platform (required and optional trainings). The Department indicated that each license costs \$21.01 per user, where the license covers access to the Learning Management System (LMS)/Learning Experience Platform (LXP), the Elite Customer Service Package without content, and the On-Demand learning content. The table below shows the estimated cost in reappropriated funds, based on the cost per license and number of historic users.

Users	Cost per license	Total Cost (Reappropriated Funds)
26,309	\$21.01	\$552,753

Based on the above calculation, JBC staff recommends approval of \$552,753 reappropriated funds. If the Department needs a buffer for additional licenses beyond the projected 26,309 users, the Department has access to the Professional Development Cash Fund, which has a current balance of about \$12,000. This amount could cover an additional 571 licenses/users, which represents a 21.7 percent increase in the number of employees across the state that have completed trainings on the platform.

The department currently has authority to “establish any fees necessary to pay for the direct and indirect costs of...training programs,” which are deposited into the professional development center cash fund. The fund is subject to annual appropriation and should be used for establishing and maintaining training programs.<sup>19</sup>

The Department previously tried a fee-for-service model for training services and noted the model was “not sustainable” because participation depended on agencies’ training budgets, resulting in uneven access. Staff acknowledges that agencies will need to use training resources for employees to access the Cornerstone platform. Staff believes that having the Department charge other agencies a fee per license will allow the Department and the state to save General Fund because agencies will only pay for licenses *requested*, rather

<sup>18</sup> Section 24-50-122, C.R.S.

<sup>19</sup> Section 24-50-122, Colorado Revised Statues.

than appropriating General Fund for licenses based on the Department’s *estimate* of licenses needed. The request assumes an increase in users to the training platform based on outreach to other agencies.

The Department indicated that without continued funding for Cornerstone, it will not be able to validate compliance across agencies for completion of mandatory trainings, and agencies may use different platforms for training, which could lead to inconsistencies in training delivery. The Department also noted that “modernization efforts” could stall and rural, frontline, and shift-based workers could face reduced accessibility for training without a centralized platform. Staff is not convinced of these risks because the Department did not provide supporting data for these assumptions, but acknowledges the Department will have increased difficulty in tracking and compiling data on training across the state. Agencies can gather this information independently.

Staff assumes that if Departments and their employees are satisfied with the platform and courses offered through Cornerstone, they will pay the associated fees to the Department of Personnel for use of the system.

## → Staff-initiated transfer from Supplemental State Contribution Fund to the General Fund

### Recommendation

Staff recommends the JBC sponsor legislation to transfer \$1.0 million from the Supplemental State Contribution Cash Fund to the General Fund.

### Analysis

#### Purpose of the fund

The fund supplements the monthly state contribution amounts to medical and dental benefit plan premiums of lower-income state employees with children. Revenue in the fund is from the Tobacco Master Settlement Agreement.

#### Revenue has exceeded expenditures in recent years

**Supplemental State Contribution Fund Cash Flow Summary**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Beginning balance	\$4,923,634	\$6,017,095	\$6,830,428	\$7,384,258	\$2,384,258
Revenue	2,195,462	2,378,008	2,157,780	1,537,397	2,183,466
Expenditures	-1,102,001	-1,564,675	-1,603,950	-6,537,397 [1]	-1,583,519
Ending balance	\$6,017,095	\$6,830,428	\$7,384,258	\$2,384,258	\$2,984,206

[1] Expenditures for FY 2025-26 included a \$5,000,000 transfer from the fund to the General Fund from passage of S.B. 25-264.

Expenditures since 2022 have averaged \$1.5 million per year, while revenue has averaged \$2.1 million per year. With an anticipated ending fund balance of \$3.0 million for FY 2026-27, staff believes that a transfer of \$1.0 million from this fund in FY 2026-27 will allow the program to support recipients at historic levels, with a buffer

of \$500,000 in case premiums increase or if the Department chooses to increase income eligibility requirements (which it has indicated it is considering doing).

## Line Item Detail

### (A) Human Resource Services

This subdivision includes State Agency Services and Training Services.

#### (1) State Agency Services

State Agency Services interprets personnel rules, provides policy guidance for developing state benefits, and contracts for the annual total compensation survey. State Agency Services is funded with General Fund.

#### Personal Services

This line item funds the 28.2 FTE in State Agency Services.

**Statutory Authority:** Section 24-50-101, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Division of Human Resources, Human Resource Services, State Agency Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,982,822	\$2,982,822	\$0	\$0	\$0	29.7
<b>Total FY 2025-26</b>	<b>\$2,982,822</b>	<b>\$2,982,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>29.7</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,982,822	\$2,982,822	\$0	\$0	\$0	29.7
Prior year actions	-27,254	-27,254	0	0	0	-1.5
<b>Total FY 2026-27</b>	<b>\$2,955,568</b>	<b>\$2,955,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>28.2</b>
Changes from FY 2025-26	-\$27,254	-\$27,254	\$0	\$0	\$0	-1.5
Percentage Change	-0.9%	-0.9%	n/a	n/a	n/a	-5.1%
FY 2026-27 Executive Request	\$2,955,568	\$2,955,568	\$0	\$0	\$0	28.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

#### Operating Expenses

This line item funds the operating expenses of State Agency Services.

**Statutory Authority:** Section 24-50-101, C.R.S.

**Request:** The Department requests a continued appropriation of \$104,597 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## Total Compensation and Employee Engagement Surveys

This line item was added in FY 2013-14 for a biennial employee engagement survey to evaluate components of the State's human resources performance metrics. A biennial total compensation survey was added in FY 2014-15 for a contracted consultant to conduct a custom compensation market study and benefit market analysis. H.B. 22-1337 revised the employee compensation and engagement surveys to occur every four years.

**Statutory Authority:** Sections 24-50-101, 24-50-104 and 24-51-614, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Human Resource Services, Total Compensation and Employee Engagement Surveys [1]

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$425,000	\$425,000	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$425,000</b>	<b>\$425,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$425,000	\$425,000	\$0	\$0	\$0	0.0
Prior year actions	-424,999	-424,999	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$424,999	-\$424,999	\$0	\$0	\$0	0.0
Percentage Change	-100.0%	-100.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1	\$1	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

[1] This line item previously reflected alternating appropriations for the Employee Engagement Survey and for the Compensation and PERA report. HB 22-1337 revised the Compensation and PERA report to occur once every four years. FY 2026-27 represents the first year where the report will not be done, so the Department used a \$1 placeholder to maintain the line item in the Long Bill.

## State Employee Tuition Reimbursement

This line item reimburses eligible employees for tuition costs, and is part of the COWINS Partnership Agreement.

**Statutory Authority:** Sections 24-50-104 (a)(I and II), C.R.S.

**Statutory Authority:** Section 24-50-101, C.R.S.

**Request:** The Department requests a continued appropriation of \$300,000 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## (2) Training Services

This program provides training courses on supervision, program management, contract management, procurement procedures, violence prevention, and performance management to state employees. Training Services is funded by training revenue earned from state agency users and non-state agency users.

## Training Services

This line item funds the personal services and operating expenses for 6.3 FTE in Training Services. The program has flexibility to provide training in-house or from outside vendors on an ongoing basis. Beginning with the FY 2021-22 Long Bill, this appropriation was funded by the General Fund. The line item can also be funded from cash and reappropriated funds from training fees from non-state agencies, including institutions of higher education, and from state agencies, deposited in the Professional Development Center Cash Fund.

**Statutory Authority:** Section 24-50-122, C.R.S.

**Request:** The Department requests \$715,370 General Fund to renew licenses for a centralized training platform.

**Recommendation:** Staff recommends denial of General Fund and approval of \$552,752 reappropriated funds.

### Division of Human Resources, Human Resource Services, Training Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$675,109	\$675,109	\$0	\$0	\$0	6.3
<b>Total FY 2025-26</b>	<b>\$675,109</b>	<b>\$675,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>6.3</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$675,109	\$675,109	\$0	\$0	\$0	6.3
R6 Statewide training system continuation	552,752	0	0	552,752	0	0.0
Prior year actions	11,753	11,753	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,239,614</b>	<b>\$686,862</b>	<b>\$0</b>	<b>\$552,752</b>	<b>\$0</b>	<b>6.3</b>
Changes from FY 2025-26	\$564,505	\$11,753	\$0	\$552,752	\$0	0.0
Percentage Change	83.6%	1.7%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,401,232	\$1,401,232	\$0	\$0	\$0	6.3
Staff Rec. Above/-Below Request	-\$161,618	-\$714,370	\$0	\$552,752	\$0	0.0

## (B) Labor Relations Services

This subdivision was created with the passage of H.B. 20-1153 (Colorado Partnership For Quality Jobs And Services Act), which created a collective bargaining system between covered state employees and the state's executive branch. The bill requires the state to enter into a partnership agreement with certified employee organizations, defines the duties of the parties, and creates standards and procedures related to disputes. Beginning with the 2021-22 Long Bill, the Labor Relations Services program is funded by General Fund.

### Personal Services

This line item funds the 20.0 FTE in Labor Relations Services that are responsible for negotiating and maintaining the State's labor-management agreements and relationships, and training agencies on the implementation and compliance requirements of H.B. 20-1153.

**Statutory Authority:** Sections 24-50-1101, 24-50-1104, and 24-50-1110 through 24-50-1117, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

**Division of Human Resources, Labor Relations Services, Personal Services**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,002,969	\$2,002,969	\$0	\$0	\$0	20.0
<b>Total FY 2025-26</b>	<b>\$2,002,969</b>	<b>\$2,002,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>20.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,002,969	\$2,002,969	\$0	\$0	\$0	20.0
Prior year actions	39,732	39,732	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,042,701</b>	<b>\$2,042,701</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>20.0</b>
Changes from FY 2025-26	\$39,732	\$39,732	\$0	\$0	\$0	0.0
Percentage Change	2.0%	2.0%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$2,042,701	\$2,042,701	\$0	\$0	\$0	20.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**Operating Expenses**

This line item funds the operating expenses of Labor Relations Services.

**Statutory Authority:** Sections 24-50-1101, 24-50-1104, and 24-50-1110 through 24-50-1117, C.R.S.

**Request:** The Department requests a continued appropriation of \$126,385 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

**Union Stewards**

This line item was created as a result of the Partnership Agreement between the state and its union partner, COWINS, defined in Section 24-50-1101 et seq., C.R.S. It is supported by General Fund appropriations, and funds administrative time spent by employees who serve as Union Stewards. Responsibilities of Stewards include preparing and presenting grievances, communicating with COWINS, and participating in orientations/trainings.

**Statutory Authority:** Section 24-50-1107, C.R.S.

**Request:** The Department requests a continued appropriation of \$50,000 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

**(C) Employee Benefits Services**

This subdivision administers and oversees the state's employee benefits program and provides the initial design of the programs and the contractual, administrative, and financial management of these programs. The programs include dental plans, medical plans, an optional life and accidental death and disability plan, a short-term disability plan, a long-term disability plan, and Section 125 Flexible Spending Account Programs. The

subdivision is cash funded, primarily from the Group Benefit Plans Reserve Fund created in Section 24-50-613 (1), C.R.S. The Supplemental State Contribution Fund is cash funded from tobacco settlement revenue.

## Personal Services

This line item funds the 12.0 FTE in Employee Benefits Services. Employee Benefits Services is funded with cash funds collected in group benefit plans premium payments by state employees and deposited in the Group Benefit Plans Reserve Fund created in Section 24-50-613 (1), C.R.S.

**Statutory Authority:** Section 24-50-604, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Human Resources, Employee Benefits Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,081,150	\$0	\$1,081,150	\$0	\$0	12.0
<b>Total FY 2025-26</b>	<b>\$1,081,150</b>	<b>\$0</b>	<b>\$1,081,150</b>	<b>\$0</b>	<b>\$0</b>	<b>12.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,081,150	\$0	\$1,081,150	\$0	\$0	12.0
Prior year actions	14,947	2,978	11,969	0	0	0.0
Technical adjustments	0	-2,978	2,978	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,096,097</b>	<b>\$0</b>	<b>\$1,096,097</b>	<b>\$0</b>	<b>\$0</b>	<b>12.0</b>
Changes from FY 2025-26	\$14,947	\$0	\$14,947	\$0	\$0	0.0
Percentage Change	1.4%	n/a	1.4%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,096,097	\$0	\$1,096,097	\$0	\$0	12.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of Employee Benefits Services.

**Statutory Authority:** Section 24-50-604, C.R.S.

**Request:** The Department requests a continued appropriation of \$58,093 cash funds.

**Recommendation:** Staff recommends the continued appropriation.

## Utilization Review

This appropriation funds audits of the State's employee group benefits plans to ensure that they are financially sound and accurate. The Department states that the funds are used for two purposes: to pay for dues associated with membership in the Colorado Business Group on Health, a non-profit organization that represents large purchasers of health care services in the State; and for contractual services to analyze plan utilization and

financial analysis. The source of cash funds is the Group Benefit Plans Reserve Fund created in Section 24-50-613 (1), C.R.S.

**Statutory Authority:** Section 24-50-604 (1)(h), C.R.S.

**Request:** The Department requests a continued appropriation of \$25,000 cash funds.

**Recommendation:** Staff recommends the continued appropriation.

### H.B. 07-1335 Supplemental State Contribution Fund

This line supplements the monthly state contribution amounts to medical and dental benefit plan premiums of lower-income state employees with children. The source of cash funds is the Supplemental State Contribution Fund, which receives revenue from the Tobacco Master Settlement Agreement. The fund is continuously appropriated and is therefore included in the Long Bill for informational purposes only.

**Statutory Authority:** Section 24-50-609.5, C.R.S.

**Recommendation:** Staff recommendation reflects a reduction of \$184,379 cash funds from the Tobacco Master Settlement Agreement, which is shown for informational purposes only (no request).

#### Division of Human Resources, Employee Benefits Services, H.B. 07-1335 Supplemental State Contribution Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,848,255	\$0	\$1,848,255	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,848,255</b>	<b>\$0</b>	<b>\$1,848,255</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,848,255	\$0	\$1,848,255	\$0	\$0	0.0
Technical adjustments	-184,379	0	-184,379	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,663,876</b>	<b>\$0</b>	<b>\$1,663,876</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$184,379	\$0	-\$184,379	\$0	\$0	0.0
Percentage Change	-10.0%	n/a	-10.0%	n/a	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
Staff Rec. Above/-Below Request	-\$184,379	\$0	-\$184,379	\$0	\$0	0.0

### Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the program operations cash funds source as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Section 24-50-604, C.R.S.

**Request:** The Department requests a continued appropriation of \$277,668 cash funds.

**Recommendation:** Staff recommends the continued appropriation.

## (D) Risk Management Services

This office protects the State's human resource and property assets through the administration of liability insurance, property insurance, and workers' compensation. Services include accident investigation, legal defense, safety training, hazard mitigation, building inspection, insurance procurement, claim evaluation, and data collection. Risk Management Services is funded with fees collected from state agencies from common policy cost allocations for liability, property, and workers' compensation insurance. Common policy fee revenue is deposited in the Risk Management Fund created in Section 24-30-1510 (1)(a), C.R.S., the Self-insured Property Fund created in Section 24-30-1510.5 (1)(a), C.R.S., and the State Employee Workers' Compensation Account in the Risk Management Fund created in Section 24-30-1510.7 (1)(a), C.R.S. The reappropriated funds spending authority appropriated to the line items in this subdivision are from the previously identified cash funds.

### (1) Risk Management Program Administrative Costs

This section includes line items for the administrative and overhead costs of the Risk Management Program.

#### Personal Services

This line item funds the 12.5 FTE in Risk Management Services.

**Statutory Authority:** Sections 24-30-1503 and 24-30-1504, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

#### Division of Human Resources, Risk Management Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,099,512	\$0	\$0	\$1,099,512	\$0	12.5
<b>Total FY 2025-26</b>	<b>\$1,099,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,099,512</b>	<b>\$0</b>	<b>12.5</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,099,512	\$0	\$0	\$1,099,512	\$0	12.5
Prior year actions	24,750	0	0	24,750	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,124,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,124,262</b>	<b>\$0</b>	<b>12.5</b>
Changes from FY 2025-26	\$24,750	\$0	\$0	\$24,750	\$0	0.0
Percentage Change	2.3%	n/a	n/a	2.3%	n/a	0.0%
FY 2026-27 Executive Request	\$1,124,262	\$0	\$0	\$1,124,262	\$0	12.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

#### Operating Expenses

This line item funds the operating expenses of Risk Management Services.

**Statutory Authority:** Sections 24-30-1503 and 24-30-1504, C.R.S.

**Request:** The Department requests a continued appropriation of \$65,018 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

### Actuarial and Broker Services

This line item funds the cost of actuarial and broker services for risk management programs.

**Statutory Authority:** Sections 24-30-1510, 24-30-1510.3, 24-30-1510.5, and 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Division of Human Resources, Risk Management Services, Actuarial and Broker Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$414,706	\$0	\$0	\$414,706	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$414,706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$414,706</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$414,706	\$0	\$0	\$414,706	\$0	0.0
Technical adjustments	3,567	0	0	3,567	0	0.0
<b>Total FY 2026-27</b>	<b>\$418,273</b>	<b>\$0</b>	<b>\$0</b>	<b>\$418,273</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$3,567	\$0	\$0	\$3,567	\$0	0.0
Percentage Change	0.9%	n/a	n/a	0.9%	n/a	n/a
FY 2026-27 Executive Request	\$418,273	\$0	\$0	\$418,273	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Risk Management Information System

This line item funds the risk management information system service fees. The system tracks claims for the three insurance programs (liability, property, and workers’ compensation).

**Statutory Authority:** Sections 24-30-1510, 24-30-1510.3, 24-30-1510.5, and 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Division of Human Resources, Risk Management Services, Risk Management Information System

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$230,533	\$0	\$0	\$230,533	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$230,533</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,533</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$230,533	\$0	\$0	\$230,533	\$0	0.0
Technical adjustments	23,055	0	0	23,055	0	0.0
<b>Total FY 2026-27</b>	<b>\$253,588</b>	<b>\$0</b>	<b>\$0</b>	<b>\$253,588</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$23,055	\$0	\$0	\$23,055	\$0	0.0
Percentage Change	10.0%	n/a	n/a	10.0%	n/a	n/a
FY 2026-27 Executive Request	\$253,588	\$0	\$0	\$253,588	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to program reappropriated fund sources as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Sections 24-30-1503 and 24-30-1504, C.R.S.

**Request:** The Department requests a continued appropriation of \$211,163 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (2) Liability

This section includes line items for liability insurance premiums, deductibles, legal services, and claims expenses. The lines in this subdivision are funded from the Risk Management Fund created in Section 24-30-1510 (1)(a), C.R.S. The fund is continuously appropriated for purposes of the fund, other than the direct and indirect administrative costs of operating the risk management system, pursuant to Section 24-30-1510 (1)(a), C.R.S.

### Liability Claims

This line is used to pay for liability claims, which includes coverage for state agencies and employees for federal claims and tort (a person alleging another person caused them harm). This includes claims arising out of the scope of employment. Judgments for liabilities that do not involve federal law are limited by the Governmental Immunity Act pursuant to Section 24-10-114, C.R.S., limiting awards to \$424,000 per person and \$1,195,000 per occurrence. The limits in the Act are adjusted every 4 years based on growth of the Denver-Aurora-Lakewood consumer price index. This act does *not* apply to liabilities that pertain to federal law (e.g., Americans with Disabilities Act, age discrimination, gender discrimination, racial discrimination, etc.), and there is no damage limit for these awards.

**Statutory Authority:** Sections 24-10-114 and 24-10-1510 (3), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Risk Management Services, Liability Claims

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	\$12,678,152	\$0	\$301,233	\$12,376,919	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2025-26	\$12,678,152	\$0	\$301,233	\$12,376,919	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$12,678,152	\$0	\$301,233	\$12,376,919	\$0	0.0
Technical adjustments	-1,648,024	0	10,040,011	-11,688,035	0	0.0
Total FY 2026-27	\$11,030,128	\$0	\$10,341,244	\$688,884	\$0	0.0
Changes from FY 2025-26	-\$1,648,024	\$0	\$10,040,011	-\$11,688,035	\$0	0.0
Percentage Change	-13.0%	n/a	3,333.0%	-94.4%	n/a	n/a
FY 2026-27 Executive Request	\$11,030,128	\$0	\$10,321,674	\$708,454	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$19,570	-\$19,570	\$0	0.0

### Division of Human Resources, Risk Management Services, Liability Excess Policy

#### Liability Legal Services

This funds legal expenses associated with the Liability Program. The legal services line item is not dependent on a calculation of legal services hours purchased from the Department of Law. It is set by the State's risk management actuary as a dollar amount. Legal services are purchased from the Department of Law and private law firms, attorneys, and technical consultants. Funds in the Liability Program are continuously appropriated for this line pursuant to Section 24-30-1510 (1)(a), C.R.S.

**Statutory Authority:** Section 24-10-1507, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Risk Management Services, Liability Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$9,551,301	\$0	\$0	\$9,551,301	\$0	0.0
Total FY 2025-26	\$9,551,301	\$0	\$0	\$9,551,301	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$9,551,301	\$0	\$0	\$9,551,301	\$0	0.0
Operating common policies	-643,470	0	0	-643,470	0	0.0
Total FY 2026-27	\$8,907,831	\$0	\$0	\$8,907,831	\$0	0.0
Changes from FY 2025-26	-\$643,470	\$0	\$0	-\$643,470	\$0	0.0
Percentage Change	-6.7%	n/a	n/a	-6.7%	n/a	n/a
FY 2026-27 Executive Request	\$8,907,831	\$0	\$0	\$8,907,831	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### (3) Property

This section includes line items for property insurance premiums, deductibles, and claims-related expenses. The lines in this subdivision are funded from the Self-Insured Property Fund, which is *continuously appropriated* for purposes of the fund, except for the direct and indirect administrative costs of operating the risk management system.

#### Property Policies

**Statutory Authority:** Sections 24-30-1510.5 (3) and 24-30-1510.5 (1)(a), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Division of Human Resources, Risk Management Services, Property Policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$19,856,591	\$0	\$0	\$19,856,591	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$19,856,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,856,591</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$19,856,591	\$0	\$0	\$19,856,591	\$0	0.0
Technical adjustments	194,630	0	7,909,043	-7,714,413	0	0.0
<b>Total FY 2026-27</b>	<b>\$20,051,221</b>	<b>\$0</b>	<b>\$7,909,043</b>	<b>\$12,142,178</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$194,630	\$0	\$7,909,043	-\$7,714,413	\$0	0.0
Percentage Change	1.0%	n/a	n/a	-38.9%	n/a	n/a
FY 2026-27 Executive Request	\$20,051,221	\$0	\$8,386,612	\$11,664,609	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	-\$477,569	\$477,569	\$0	0.0

#### Property Deductibles and Payouts

The property program pays for commercial insurance and pays a self-insured retention rather than a deductible for insurance coverage of state properties. This line item funds the payment of retentions and residuals as required by the property policies for the State's property insurance program. With the exception of losses over \$1,000,000, the State is self-funded for the majority of claims filed under the property program.

**Statutory Authority:** Section 24-30-1510.5 (3), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

#### Division of Human Resources, Risk Management Services, Property Deductibles and Payouts

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$21,790,649	\$0	\$0	\$21,790,649	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$21,790,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,790,649</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$21,790,649	\$0	\$0	\$21,790,649	\$0	0.0
Technical adjustments	-8,401,565	0	0	-8,401,565	0	0.0
<b>Total FY 2026-27</b>	<b>\$13,389,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,389,084</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	-\$8,401,565	\$0	\$0	-\$8,401,565	\$0	0.0
Percentage Change	-38.6%	n/a	n/a	-38.6%	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$13,389,084	\$0	\$0	\$13,389,084	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (4) Workers' Compensation

This section includes line items for workers' compensation insurance claims, premiums, legal services, and third party administrator expenses. The workers' compensation program is used to pay workers' compensation benefits to state employees. The State is self-insured for workers' compensation claims. The two broad categories of workers' compensation payments are medical payments and indemnity payments. Indemnity benefits include settlements for permanent injuries and lost wages. The maximum workers' compensation benefits for lost wages are established by the Department of Labor and Employment pursuant to Section 8-47-106, C.R.S. There is no maximum payment for medical benefits. The Workers' Compensation Program is funded from the State Employee Workers' Compensation Account, a separate account within the Risk Management Fund/ The account is *continuously appropriated* for the purposes of the account—other than the direct and indirect administrative costs of operating the risk management system—including legal services, litigation expenses, and third-party administrator expenses.

### Workers' Compensation Claims

This line item funds the payout of workers' compensation benefits to State employees.

**Statutory Authority:** Sections 24-30-1510.3 and 24-30-1510.7, C.R.S.1.

**Request and Recommendation:** Staff recommends approval of the Department's request.

#### Division of Human Resources, Risk Management Services, Workers' Compensation Claims

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$30,222,640	\$0	\$2,654,695	\$27,567,945	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$30,222,640</b>	<b>\$0</b>	<b>\$2,654,695</b>	<b>\$27,567,945</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$30,222,640	\$0	\$2,654,695	\$27,567,945	\$0	0.0
Technical adjustments	3,740,174	0	-2,654,695	6,394,869	0	0.0
<b>Total FY 2026-27</b>	<b>\$33,962,814</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,962,814</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$3,740,174	\$0	-\$2,654,695	\$6,394,869	\$0	0.0
Percentage Change	12.4%	n/a	-100.0%	23.2%	n/a	n/a
<hr/>						
FY 2026-27 Executive Request	\$33,962,814	\$0	\$0	\$33,962,814	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Workers' Compensation TPA Fees and Loss Control

This line item funds third party administrator (TPA) fees paid to the State's TPA and for loss control incentives.

**Statutory Authority:** Section 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Risk Management Services, Workers' Compensation TPA Fees and Loss Control

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<hr/>						
FY 2025-26 Appropriation						
SB 25-206 Long Bill	\$1,850,000	\$0	\$0	\$1,850,000	\$0	0.0
Total FY 2025-26	\$1,850,000	\$0	\$0	\$1,850,000	\$0	0.0
<hr/>						
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,850,000	\$0	\$0	\$1,850,000	\$0	0.0
Technical adjustments	228,480	0	0	228,480	0	0.0
Total FY 2026-27	\$2,078,480	\$0	\$0	\$2,078,480	\$0	0.0
<hr/>						
Changes from FY 2025-26	\$228,480	\$0	\$0	\$228,480	\$0	0.0
Percentage Change	12.4%	n/a	n/a	12.4%	n/a	n/a
<hr/>						
FY 2026-27 Executive Request	\$2,078,480	\$0	\$0	\$2,078,480	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Workers' Compensation Excess Policy

This line item funds the payment of the excess policy for the State's workers' compensation insurance program that limits the State's exposure in any one occurrence to \$10.0 million and covers the next \$50.0 million.

**Statutory Authority:** Section 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Risk Management Services, Workers' Compensation Excess Policy

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<hr/>						
FY 2025-26 Appropriation						
SB 25-206 Long Bill	\$1,562,367	\$0	\$0	\$1,562,367	\$0	0.0
Total FY 2025-26	\$1,562,367	\$0	\$0	\$1,562,367	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,562,367	\$0	\$0	\$1,562,367	\$0	0.0
Technical adjustments	-235,057	0	0	-235,057	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,327,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,327,310</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	-\$235,057	\$0	\$0	-\$235,057	\$0	0.0
Percentage Change	-15.0%	n/a	n/a	-15.0%	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$1,327,310	\$0	\$0	\$1,327,310	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Workers' Compensation Legal Services

This funds the payment of litigation costs purchased from outside counsel and the Department of Law, and represents the amount the Department anticipated spending to have legal representation at workers' compensation hearings, and for expert opinions. The dollar amount is included in projections by the State's risk management actuary and is not appropriated based on estimated legal services hours provided by the Department of Law unlike most state agency legal services appropriations.

**Statutory Authority:** Section 24-30-1510.7, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Human Resources, Risk Management Services, Workers' Compensation Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,796,548	\$0	\$0	\$1,796,548	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,796,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,796,548</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,796,548	\$0	\$0	\$1,796,548	\$0	0.0
Operating common policies	946,620	0	0	946,620	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,743,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,743,168</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$946,620	\$0	\$0	\$946,620	\$0	0.0
Percentage Change	52.7%	n/a	n/a	52.7%	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$2,743,168	\$0	\$0	\$2,743,168	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (3) State Personnel Board

This Division currently includes only the State Personnel Board, a constitutionally independent entity. The Board can adopt by rule a uniform grievance procedure to be used by all departments and state agencies for classified employees in the state personnel system. The Board is responsible for the following: adjudicating employment disputes within the state classified system; promulgating rules to ensure that state employment is based on merit; conducting administrative hearings; promulgating rules under the authority of the State Administrative Procedures Act; and facilitating dispute resolution. The Personnel Board is funded by General Fund.

### State Personnel Board

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$690,169	\$690,169	\$0	\$0	\$0	5.1
<b>Total FY 2025-26</b>	<b>\$690,169</b>	<b>\$690,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.1</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$690,169	\$690,169	\$0	\$0	\$0	5.1
Operating common policies	32,536	32,536	0	0	0	0.0
Prior year actions	14,805	14,805	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$737,510</b>	<b>\$737,510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.1</b>
Changes from FY 2025-26	\$47,341	\$47,341	\$0	\$0	\$0	0.0
Percentage Change	6.9%	6.9%	0.0%	0.0%	n/a	0.0%
FY 2026-27 Executive Request	\$737,510	\$737,510	\$0	\$0	\$0	5.1
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

The Executive Branch did not submit any decision items for this division.

## Line Item Detail

### Personal Services

This line item funds 5.1 FTE in the Personnel Board. The Personnel Board is almost entirely funded with General Fund. Cash funds are from fees collected for copies and case documentation.

**Statutory Authority:** Section 24-50-103, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### State Personnel Board, Personnel Board, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-206 Long Bill	\$664,571	\$664,571	\$0	\$0	\$0	5.1
<b>Total FY 2025-26</b>	<b>\$664,571</b>	<b>\$664,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.1</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$664,571	\$664,571	\$0	\$0	\$0	5.1
Prior year actions	14,805	14,805	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$679,376</b>	<b>\$679,376</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>5.1</b>
Changes from FY 2025-26	\$14,805	\$14,805	\$0	\$0	\$0	0.0
Percentage Change	2.2%	2.2%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$679,376	\$679,376	\$0	\$0	\$0	5.1
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of the Personnel Board.

**Statutory Authority:** Section 24-50-103, C.R.S.

**Request:** The Department requests a continued appropriation of \$323,374 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## Legal Services

This line item provides funding for the Personnel Board to purchase legal services from the Department of Law.

**Statutory Authority:** Sections 24-31-101 (1)(a), C.R.S., and 24-75-112 (1)(i), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### State Personnel Board, Personnel Board, Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,224	\$2,224	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$2,224</b>	<b>\$2,224</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,224	\$2,224	\$0	\$0	\$0	0.0
Operating common policies	32,536	32,536	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$34,760</b>	<b>\$34,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$32,536	\$32,536	\$0	\$0	\$0	0.0
Percentage Change	1,462.9%	1,462.9%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$34,760	\$34,760	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (4) Division of Central Services

The Division of Central Services provides statewide support services such as print, document management and retention, and mail services. Central Services is almost entirely funded by reappropriated funds consisting of user fees from state agencies. General Fund and cash funds from offender surcharges and grants provide funding for the Address Confidentiality Program within Integrated Document Solutions.

### Division of Central Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$37,252,514	\$2,063,958	\$1,381,565	\$33,806,991	\$0	128.9
Other legislation	\$1,383,604	-\$3,393	\$0	\$1,386,997	\$0	-0.1
<b>Total FY 2025-26</b>	<b>\$38,636,118</b>	<b>\$2,060,565</b>	<b>\$1,381,565</b>	<b>\$35,193,988</b>	<b>\$0</b>	<b>128.8</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$38,636,118	\$2,060,565	\$1,381,565	\$35,193,988	\$0	128.8
R5 Printing services true-up	3,707,974	0	1,051,773	2,656,201	0	0.0
Prior year actions	-969,063	66,638	10,000	-1,045,701	0	0.0
<b>Total FY 2026-27</b>	<b>\$41,375,029</b>	<b>\$2,127,203</b>	<b>\$2,443,338</b>	<b>\$36,804,488</b>	<b>\$0</b>	<b>128.8</b>
Changes from FY 2025-26	\$2,738,911	\$66,638	\$1,061,773	\$1,610,500	\$0	0.0
Percentage Change	7.1%	3.2%	76.9%	4.6%	n/a	0.0%
FY 2026-27 Executive Request	\$41,375,029	\$2,127,203	\$2,443,338	\$36,804,488	\$0	128.8
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Line Item Detail

### (A) Administration

The administration section provides management, human resources, accounting, and marketing services for Division programs. Administration is funded by reappropriated funds from user fees from state agencies deposited in the Department of Personnel Revolving Fund created in Section 24-30-1108 (1), C.R.S.

### Personal Services

This line item funds the 5.2 FTE in Central Services Administration, funded from reappropriated funds from the Department of Personnel Revolving Fund.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

## Division of Central Services, Administration, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$657,349	\$0	\$0	\$657,349	\$0	5.2
<b>Total FY 2025-26</b>	<b>\$657,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$657,349</b>	<b>\$0</b>	<b>5.2</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$657,349	\$0	\$0	\$657,349	\$0	5.2
Prior year actions	16,912	0	0	16,912	0	0.0
<b>Total FY 2026-27</b>	<b>\$674,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$674,261</b>	<b>\$0</b>	<b>5.2</b>
Changes from FY 2025-26	\$16,912	\$0	\$0	\$16,912	\$0	0.0
Percentage Change	2.6%	n/a	n/a	2.6%	n/a	0.0%
FY 2026-27 Executive Request	\$674,261	\$0	\$0	\$674,261	\$0	5.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of Central Services Administration.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request:** The Department requests a continued appropriation of \$27,690 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to reappropriated funds sources as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request:** The Department requests a continued appropriation of \$16,611 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (B) Integrated Document Solutions

Integrated Document Solutions (IDS) provides business support services comprising print, document management, data entry, imaging, and mail operations. The division has facilities in Pueblo and Denver and serves state agencies, institutions of higher education, and local governments. IDS is funded by reappropriated funds collected from user fees from state agencies and cash funds collected from user fees from non-state agencies and deposited in the Department of Personnel Revolving Fund. The Address Confidentiality Program is located in IDS and is funded with General Fund and cash funds from offender surcharges and grants.

## Personal Services

This line item funds the 102.6 FTE in IDS, excluding the Address Confidentiality Program.

**Statutory Authority:** Sections 24-30-1102 (4) and 24-30-1104 (1), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Central Services, Integrated Document Solutions, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$8,347,866	\$0	\$141,615	\$8,206,251	\$0	102.6
<b>Total FY 2025-26</b>	<b>\$8,347,866</b>	<b>\$0</b>	<b>\$141,615</b>	<b>\$8,206,251</b>	<b>\$0</b>	<b>102.6</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$8,347,866	\$0	\$141,615	\$8,206,251	\$0	102.6
Prior year actions	223,708	0	0	223,708	0	0.0
<b>Total FY 2026-27</b>	<b>\$8,571,574</b>	<b>\$0</b>	<b>\$141,615</b>	<b>\$8,429,959</b>	<b>\$0</b>	<b>102.6</b>
Changes from FY 2025-26	\$223,708	\$0	\$0	\$223,708	\$0	0.0
Percentage Change	2.7%	n/a	0.0%	2.7%	n/a	0.0%
FY 2026-27 Executive Request	\$8,571,574	\$0	\$141,615	\$8,429,959	\$0	102.6
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of IDS. In addition to administrative operating expenses, operating expenses include equipment and supplies for print, document, and mail services.

**Statutory Authority:** Sections 24-30-1102 (4) and 24-30-1104 (1), C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Central Services, Integrated Document Solutions, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$22,759,607	\$0	\$980,537	\$21,779,070	\$0	0.0
Other legislation	\$1,386,997	\$0	\$0	\$1,386,997	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$24,146,604</b>	<b>\$0</b>	<b>\$980,537</b>	<b>\$23,166,067</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$24,146,604	\$0	\$980,537	\$23,166,067	\$0	0.0
R5 Printing services true-up	3,707,974	0	1,051,773	2,656,201	0	0.0
Prior year actions	-1,286,321	0	0	-1,286,321	0	0.0
<b>Total FY 2026-27</b>	<b>\$26,568,257</b>	<b>\$0</b>	<b>\$2,032,310</b>	<b>\$24,535,947</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$2,421,653	\$0	\$1,051,773	\$1,369,880	\$0	0.0
Percentage Change	10.0%	n/a	107.3%	5.9%	n/a	n/a
FY 2026-27 Executive Request	\$26,568,257	\$0	\$2,032,310	\$24,535,947	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Commercial Print Payments

This line item was added in a FY 2015-16 for payments to commercial print vendors. The IDS program has increased its use of commercial print vendors and expenditures from this line item represent pass-through payments from state agencies for print jobs that IDS has determined are best completed by outside vendors.

**Statutory Authority:** Sections 24-30-1102 (4) and 24-30-1104 (1), C.R.S.

**Request:** The Department requests a continued appropriation of \$1,733,260 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Print Equipment Lease Purchase

This line item supports the costs associated with the capital lease payments for a new printing machine purchased in FY 2021-22. The appropriation is supported by fees from non-stage agencies and fees from user agencies deposited into the Department of Personnel Revolving Fund.

**Statutory Authority:** Sections 24-82-801(1)(b and c), 24-30-1102(4), and 24-30-1104(1), C.R.S.

**Request:** The Department requests a continued appropriation of \$547,243 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Scan Equipment Lease Purchase

This line item supports the costs associated with capital lease payments for a new scanner purchased in FY 2022-23. The appropriation is supported by fees from non-state agencies and fees from user agencies deposited into the Department of Personnel Revolving Fund.

**Statutory Authority:** Sections 24-82-801 (1)(b and c), 24-30-1102(4), and 24-30-1104(1), C.R.S.

**Request:** The Department requests a continued appropriation of \$151,776 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Utilities

This line item supports the utility costs associated with IDS operations in Pueblo.

**Statutory Authority:** Sections 24-30-1102 (4) and 24-30-1104 (1), C.R.S.

**Request:** The Department requests a continued appropriation of \$69,000 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Address Confidentiality Program

House Bill 11-1080 transferred the existing Address Confidentiality Program from the Department of State to the Department of Personnel. The program was established in 2007 to provide a confidential substitute address and mail forwarding system for program participants who are victims of domestic violence, sexual offenses, or stalking. The program was originally entirely cash funded through a surcharge on convicted offenders, 95.0 percent of which is deposited in the Address Confidentiality Program Surcharge Fund for the program, as well as grants. Participant growth has continued to exceed revenue growth from offender surcharges requiring additional General Fund to meet the program's statutory requirements regarding participation in the program. This line item funds 8.0 FTE for the program as well as administrative operating expenses, predominantly consisting of mail supplies and postage.

**Statutory Authority:** Section 24-30-2114, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Central Services, Integrated Document Solutions, Address Confidentiality Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,033,813	\$892,139	\$141,674	\$0	\$0	8.0
<b>Total FY 2025-26</b>	<b>\$1,033,813</b>	<b>\$892,139</b>	<b>\$141,674</b>	<b>\$0</b>	<b>\$0</b>	<b>8.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,033,813	\$892,139	\$141,674	\$0	\$0	8.0
Prior year actions	44,348	34,348	10,000	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,078,161</b>	<b>\$926,487</b>	<b>\$151,674</b>	<b>\$0</b>	<b>\$0</b>	<b>8.0</b>
Changes from FY 2025-26	\$44,348	\$34,348	\$10,000	\$0	\$0	0.0
Percentage Change	4.3%	3.9%	7.1%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,078,161	\$926,487	\$151,674	\$0	\$0	8.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the IDS reappropriated funds source as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Sections 24-30-1102 (4) and 24-30-1104 (1), C.R.S.

**Request:** The Department requests a continued appropriation of \$589,670 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (C) Colorado State Archives

The Colorado State Archives preserves and maintains historical documents pertaining to Colorado's history and provides state agencies and the general public access to these records for legal and research purposes. The State Archives is predominantly General Funded. Fee revenue from requests for information and research from state agencies and the general public provide a lesser amount of reappropriated funds and cash funds deposited in the State Archives and Public Records Cash Fund created in Section 24-80-102 (10)(a), C.R.S.

### Personal Services

This line item funds the 13.0 FTE in State Archives consisting of archivists and technical and administrative staff. It previously resided in the Executive Director's Office.

**Statutory Authority:** Part 1 of Article 80 of Title 24, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

#### Division of Central Services, Colorado State Archives, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$869,744	\$748,934	\$91,739	\$29,071	\$0	13.1
Other legislation	-3,393	-3,393	0	0	0	-0.1
<b>Total FY 2025-26</b>	<b>\$866,351</b>	<b>\$745,541</b>	<b>\$91,739</b>	<b>\$29,071</b>	<b>\$0</b>	<b>13.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$866,351	\$745,541	\$91,739	\$29,071	\$0	13.0
Prior year actions	32,290	32,290	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$898,641</b>	<b>\$777,831</b>	<b>\$91,739</b>	<b>\$29,071</b>	<b>\$0</b>	<b>13.0</b>
Changes from FY 2025-26	\$32,290	\$32,290	\$0	\$0	\$0	0.0
Percentage Change	3.7%	4.3%	0.0%	0.0%	n/a	0.0%
FY 2026-27 Executive Request	\$898,641	\$777,831	\$91,739	\$29,071	\$0	13.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Operating Expenses

This line item funds the operating expenses of the State Archives, which includes information systems and multi-media storage equipment, supplies, and maintenance.

**Statutory Authority:** Part 1 of Article 80 of Title 24, C.R.S.

**Request:** The Department requests a continued appropriation of \$448,885 total funds, which includes \$422,885 General Fund and \$26,000 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (5) Division of Accounts and Control

This division includes the Office of the State Controller in Financial Operations and Reporting, which manages statewide fiscal rules, conducts statewide financial reporting, provides policy and procedural guidance, and develops the statewide indirect cost allocation plan. CORE Operations oversees the Colorado Operations Resource Engine (CORE), the state's accounting system. Procurement and Contracts administers a statewide procurement program and meets the product and service needs of state agencies by negotiating contracts for goods and services. This Division is funded with rebates received from the Procurement Card Program, institutions of higher education, reimbursements from the National Association of State Procurement Officers Cooperative (NASPO), car rental, travel agency, and fuel rebates, statewide indirect cost recoveries, cash funds from the Supplier Database Cash Fund, user fees from state agencies for CORE Operations deposited in the Statewide Financial Information Technology Systems Cash Fund created in Section 24-30-209 (2)(a), C.R.S., and General Fund.

### Division of Accounts and Control

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$17,250,119	\$5,131,706	\$12,116,714	\$1,699	\$0	81.6
<b>Total FY 2025-26</b>	<b>\$17,250,119</b>	<b>\$5,131,706</b>	<b>\$12,116,714</b>	<b>\$1,699</b>	<b>\$0</b>	<b>81.6</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$17,250,119	\$5,131,706	\$12,116,714	\$1,699	\$0	81.6
R1 State payroll system common policy	883,762	0	0	883,762	0	9.1
R3 State accounting system resources	370,000	0	0	370,000	0	0.0
Technical adjustments	0	0	-5,221,855	5,221,855	0	0.0
Prior year actions	222,191	142,844	486	78,861	0	0.0
<b>Total FY 2026-27</b>	<b>\$18,726,072</b>	<b>\$5,274,550</b>	<b>\$6,895,345</b>	<b>\$6,556,177</b>	<b>\$0</b>	<b>90.7</b>
Changes from FY 2025-26	\$1,475,953	\$142,844	-\$5,221,369	\$6,554,478	\$0	9.1
Percentage Change	8.6%	2.8%	-43.1%	385,784.5%	n/a	11.2%
FY 2026-27 Executive Request	\$19,107,476	\$5,274,550	\$5,895,344	\$7,937,582	\$0	94.5
Staff Rec. Above/-Below Request	-\$381,404	\$0	\$1,000,001	-\$1,381,405	\$0	-3.8

## Line Item Detail

### (A) Financial Operations and Reporting

This subdivision was formerly the subdivision known as the Office of the State Controller. Pursuant to Sections 24-30-201 through 24-30-207, C.R.S., the Office of the State Controller is statutorily charged with managing the financial operations of the State of Colorado. This includes statewide financial reporting, providing policy and

procedural guidance, developing the statewide indirect cost plan, operating the state's payroll system, issuing warrants, and providing specialized accounting services to other state agencies.

## Personal Services

This line item funds the 38.5 FTE and personal services in Financial Operations and Reporting. This sub-subdivision is primarily appropriated General Fund.

**Statutory Authority:** Sections 24-30-201 and 24-30-205, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Accounts and Control, Financial Operations and Reporting, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$4,472,246	\$4,472,246	\$0	\$0	\$0	38.5
<b>Total FY 2025-26</b>	<b>\$4,472,246</b>	<b>\$4,472,246</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>38.5</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$4,472,246	\$4,472,246	\$0	\$0	\$0	38.5
Prior year actions	89,888	89,888	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$4,562,134</b>	<b>\$4,562,134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>38.5</b>
Changes from FY 2025-26	\$89,888	\$89,888	\$0	\$0	\$0	0.0
Percentage Change	2.0%	2.0%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$4,562,134	\$4,562,134	\$0	\$0	\$0	38.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of Financial Operations and Reporting. This appropriation is supported by General Fund.

**Statutory Authority:** Sections 24-30-201 and 24-30-205, C.R.S.

**Request:** The Department requests a continued appropriation of \$149,828 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## (B) Procurement and Contracts

This subdivision manages and oversees state procurement policy and processes, including managing the Bids Information and Distribution System (BIDS), providing procurement education, and administering statewide price agreements. BIDS allows registered vendors to identify opportunities to conduct business with the State (Section 24-102-202.5 (2), C.R.S.). The Department uses the database to notify appropriate vendors when the State issues requests for proposals (RFPs) or invites bids for goods or services. Vendors pay annual registration

fees to be included in the BIDS database, and these fees are deposited into the Supplier Database Cash Fund. Money is appropriated from the Fund to support the program's activities. The e-procurement program was established for the purpose of a statewide centralized electronic procurement system pursuant to Section 24-102-202.5 (2.5), C.R.S. Cash funding is provided by fees from vendors with cooperative purchasing agreements and from local public procurement units participating in the e-procurement system.

## Personal Services

This line item funds the 20.8 FTE in Procurement and Contracts. This subdivision is primarily cash funded from revenues from the Procurement Card Program, indirect cost assessments from institutions of higher education, and the Supplier Database Cash Fund created in Section 24-102-202.5(2)(a).

**Statutory Authority:** Sections 24-102-201, 24-102-202, 24-102-205, 24-102-207, and 24-102-301, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Accounts and Control, Procurement and Contracts, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,332,942	\$467,548	\$1,865,394	\$0	\$0	20.8
<b>Total FY 2025-26</b>	<b>\$2,332,942</b>	<b>\$467,548</b>	<b>\$1,865,394</b>	<b>\$0</b>	<b>\$0</b>	<b>20.8</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,332,942	\$467,548	\$1,865,394	\$0	\$0	20.8
Prior year actions	52,956	52,956	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$2,385,898</b>	<b>\$520,504</b>	<b>\$1,865,394</b>	<b>\$0</b>	<b>\$0</b>	<b>20.8</b>
Changes from FY 2025-26	\$52,956	\$52,956	\$0	\$0	\$0	0.0
Percentage Change	2.3%	11.3%	0.0%	n/a	n/a	0.0%
<b>FY 2026-27 Executive Request</b>	<b>\$2,385,898</b>	<b>\$520,504</b>	<b>\$1,865,394</b>	<b>\$0</b>	<b>\$0</b>	<b>20.8</b>
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses Procurement and Contracts, supported by General Fund.

**Statutory Authority:** Sections 24-102-201, 24-102-202, 24-102-205, 24-102-207, and 24-102-301, C.R.S.

**Request:** The Department requests a continued appropriation of \$42,089 General Fund.

**Recommendation:** Staff recommends the continued appropriation.

## (C) CORE Operations

This subdivision is responsible for the Colorado Operations Resource Engine (CORE), the state's accounting system and its integrated information technology system modules. CORE Operations is predominantly funded by

reappropriated funds from fees paid by state agency users. State agency fee revenue is deposited in the Statewide Financial Information Technology Systems Cash Fund. CORE Operations is also funded from cash funds from the Supplier Database Cash Fund created, for supplier database and e-procurement modules.

## Personal Services

This line item funds the 22.3 FTE in CORE Operations. This line item is predominantly funded by reappropriated funds from user fees from state agencies deposited in the Statewide Financial Information Technology Systems Cash Fund created in Section 24-30-209 (2)(a), C.R.S. Cash funds are provided from the Supplier Database Cash Fund created in Section 24-102-202.5 (2)(a), C.R.S., for supplier database and e-procurement modules.

**Statutory Authority:** Sections 24-30-201, 24-30-209, and 24-102-202.5, C.R.S.

**Request and Recommendation:** Staff’s recommendation is \$381,570 less than the Department’s request. Details for the decision items below appear in the Operating Common Policies figure setting.

### Division of Accounts and Control, CORE Operations, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$2,515,038	\$0	\$2,515,038	\$0	\$0	22.3
<b>Total FY 2025-26</b>	<b>\$2,515,038</b>	<b>\$0</b>	<b>\$2,515,038</b>	<b>\$0</b>	<b>\$0</b>	<b>22.3</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,515,038	\$0	\$2,515,038	\$0	\$0	22.3
R1 State payroll system common policy	852,114	0	0	852,114	0	9.1
R3 State accounting system resources	0	0	0	0	0	0.0
Prior year actions	79,347	0	486	78,861	0	0.0
Technical adjustments	0	0	-2,515,524	2,515,524	0	0.0
<b>Total FY 2026-27</b>	<b>\$3,446,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,446,499</b>	<b>\$0</b>	<b>31.4</b>
Changes from FY 2025-26	\$931,461	\$0	-\$2,515,038	\$3,446,499	\$0	9.1
Percentage Change	37.0%	n/a	-100.0%	n/a	n/a	40.8%
FY 2026-27 Executive Request	\$3,828,069	\$0	\$0	\$3,828,069	\$0	35.2
Staff Rec. Above/-Below Request	-\$381,570	\$0	\$0	-\$381,570	\$0	-3.8

## Operating Expenses

This line item funds the operating expenses of the Core Operations program. This line item is predominantly funded by reappropriated funds from user fees from state agencies deposited in the Statewide Financial Information Technology Systems Cash Fund. Cash funds are provided from the Supplier Database Cash Fund for supplier database and e-procurement modules.

**Statutory Authority:** Sections 24-30-201, 24-30-209, and 24-102-202.5, C.R.S.

**Request and Recommendation:** Staff’s recommendation is \$166 more than the Department’s request. Details for the decision items below appear in the Operating Common Policies figure setting.

### Division of Accounts and Control, CORE Operations, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$59,590	\$0	\$59,590	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$59,590</b>	<b>\$0</b>	<b>\$59,590</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$59,590	\$0	\$59,590	\$0	\$0	0.0
R1 State payroll system common policy	31,648	0	0	31,648	0	0.0
R3 State accounting system resources	0	0	0	0	0	0.0
Technical adjustments	0	0	-59,590	59,590	0	0.0
<b>Total FY 2026-27</b>	<b>\$91,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,238</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$31,648	\$0	-\$59,590	\$91,238	\$0	0.0
Percentage Change	53.1%	n/a	-100.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$91,072	\$0	\$0	\$91,072	\$0	0.0
Staff Rec. Above/-Below Request	\$166	\$0	\$0	\$166	\$0	0.0

## Payments for CORE and Support Modules

This line item pays for CORE system and modules and annual licensing and operating costs. This line item is predominantly funded by reappropriated funds from user fees from state agencies deposited in the Statewide Financial Information Technology Systems Cash Fund. Cash funds are provided from the Supplier Database Cash Fund for supplier database and e-procurement modules.

**Statutory Authority:** Sections 24-30-201, 24-30-209, and 24-102-202.5, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Accounts and Control, CORE Operations, Payments for CORE and Support Modules

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$6,159,278	\$0	\$6,159,278	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$6,159,278</b>	<b>\$0</b>	<b>\$6,159,278</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$6,159,278	\$0	\$6,159,278	\$0	\$0	0.0
R3 State accounting system resources	370,000	0	0	370,000	0	0.0
Technical adjustments	0	0	-1,129,327	1,129,327	0	0.0
<b>Total FY 2026-27</b>	<b>\$6,529,278</b>	<b>\$0</b>	<b>\$5,029,951</b>	<b>\$1,499,327</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$370,000	\$0	-\$1,129,327	\$1,499,327	\$0	0.0
Percentage Change	6.0%	n/a	-18.3%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$6,529,278	\$0	\$4,029,950	\$2,499,328	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$1,000,001	-\$1,000,001	\$0	0.0

## CORE Lease Purchase Payments

This line item pays for the lease purchase payments that were added to the CORE Operations operating budget in FY 2015-16, when the State transitioned its financial, procurements, and budget functions from the Colorado Financial Reporting System (COFRS) to CORE. This line item is predominantly funded by reappropriated funds from user fees from state agencies deposited in the Statewide Financial Information Technology Systems Cash Fund. Cash funds are provided from the Supplier Database Cash Fund for supplier database and e-procurement modules.

**Statutory Authority:** Sections 24-30-201, 24-30-209, and 24-102-202.5, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Accounts and Control, CORE Operations, CORE Lease Purchase Payments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,269,676	\$0	\$1,269,676	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,269,676</b>	<b>\$0</b>	<b>\$1,269,676</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,269,676	\$0	\$1,269,676	\$0	\$0	0.0
Technical adjustments	0	0	-1,269,676	1,269,676	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,269,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,269,676</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$0	\$0	-\$1,269,676	\$1,269,676	\$0	0.0
Percentage Change	0.0%	n/a	-100.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,269,676	\$0	\$0	\$1,269,676	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the program reappropriated funds source as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Sections 24-30-201, 24-30-209, and 24-102-202.5, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Accounts and Control, CORE Operations, Indirect Cost Assessment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$249,437	\$0	\$247,738	\$1,699	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$249,437</b>	<b>\$0</b>	<b>\$247,738</b>	<b>\$1,699</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$249,437	\$0	\$247,738	\$1,699	\$0	0.0
Technical adjustments	0	0	-247,738	247,738	0	0.0
<b>Total FY 2026-27</b>	<b>\$249,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$249,437</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	\$0	\$0	-\$247,738	\$247,738	\$0	0.0
Percentage Change	0.0%	n/a	-100.0%	14,581.4%	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$249,437	\$0	\$0	\$249,437	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (6) Office of Administrative Courts

The Office of Administrative Courts (Office) provides an independent administrative law adjudication system for State agencies to resolve cases that concern worker's compensation, public benefits (food stamps, Colorado Works/TANF, Medicaid, etc.), professional licensing board (work involving license denial, revocation, suspension or other discipline), teacher dismissal cases, and when a citizen has filed a complaint under the Fair Campaign Practices Act. The Office operates primarily at three locations in Denver, Grand Junction, and Colorado Springs. Hearings at other regional locations around the state allow proceedings involving public employees and licensed professionals to occur closer to their places of employment and homes. The OAC is cash funded through fees from state agency users and non-state entities. The cash funds source is fees from non-state agencies, and the source of reappropriated funds is fees from state agencies that are deposited into the Administrative Courts Cash Fund, created in Section 24-30-1001 (3), C.R.S.

### Office of Administrative Courts

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$5,393,443	\$0	\$252,990	\$5,140,453	\$0	47.4
Other legislation	\$463,927	\$0	\$0	\$463,927	\$0	4.6
<b>Total FY 2025-26</b>	<b>\$5,857,370</b>	<b>\$0</b>	<b>\$252,990</b>	<b>\$5,604,380</b>	<b>\$0</b>	<b>52.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$5,857,370	\$0	\$252,990	\$5,604,380	\$0	52.0
R2 OAC staff for Medicaid appeals	720,631	0	0	720,631	0	8.1
Technical adjustments	0	0	1,686,881	-1,686,881	0	0.0
Prior year actions	-343,089	0	1,540	-344,629	0	-4.3
<b>Total FY 2026-27</b>	<b>\$6,234,912</b>	<b>\$0</b>	<b>\$1,941,411</b>	<b>\$4,293,501</b>	<b>\$0</b>	<b>55.8</b>
Changes from FY 2025-26	\$377,542	\$0	\$1,688,421	-\$1,310,879	\$0	3.8
Percentage Change	6.4%	0.0%	667.4%	-23.4%	n/a	7.3%
FY 2026-27 Executive Request	\$6,084,912	\$0	\$1,735,590	\$4,349,322	\$0	53.9
Staff Rec. Above/-Below Request	\$150,000	\$0	\$205,821	-\$55,821	\$0	1.9

## Line Item Detail

### Personal Services

This line item funds the 47.4 FTE in Administrative Courts, mainly funded by reappropriated funds from user fees from state agencies paid annually in common policy allocations. Cash funds are from user fees from non-state agencies. Revenue is deposited in the Administrative Courts Cash Fund.

**Statutory Authority:** Part 10 of Article 30 of Title 24, C.R.S.

**Request and Recommendation:** Staff’s recommendation is \$149,189 more than the Department’s request. Details for the decision items below appear in the Operating Common Policies figure setting.

**Office of Administrative Courts, Personal Services**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$5,008,380	\$0	\$138,608	\$4,869,772	\$0	47.4
Other legislation	\$402,039	\$0	\$0	\$402,039	\$0	4.6
<b>Total FY 2025-26</b>	<b>\$5,410,419</b>	<b>\$0</b>	<b>\$138,608</b>	<b>\$5,271,811</b>	<b>\$0</b>	<b>52.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$5,410,419	\$0	\$138,608	\$5,271,811	\$0	52.0
R2 OAC staff for Medicaid appeals	710,263	0	0	710,263	0	8.1
Technical adjustments	0	0	1,801,263	-1,801,263	0	0.0
Prior year actions	-261,575	0	1,540	-263,115	0	-4.3
<b>Total FY 2026-27</b>	<b>\$5,859,107</b>	<b>\$0</b>	<b>\$1,941,411</b>	<b>\$3,917,696</b>	<b>\$0</b>	<b>55.8</b>
Changes from FY 2025-26	\$448,688	\$0	\$1,802,803	-\$1,354,115	\$0	3.8
Percentage Change	8.3%	n/a	1,300.6%	-25.7%	n/a	7.3%
FY 2026-27 Executive Request	\$5,709,918	\$0	\$1,735,590	\$3,974,328	\$0	53.9
Staff Rec. Above/-Below Request	\$149,189	\$0	\$205,821	-\$56,632	\$0	1.9

**Operating Expenses**

This line item funds the operating expenses of OAC, mainly funded by reappropriated funds from user fees from state agencies paid annually in common policy allocations. Revenue is deposited in the Administrative Courts Cash Fund.

**Statutory Authority:** Part 10 of Article 30 of Title 24, C.R.S.

**Request and Recommendation:** Staff’s recommendation is \$811 more than the Department’s request. Details for the decision items below appear in the Operating Common Policies figure setting.

**Office of Administrative Courts, Operating Expenses**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$195,699	\$0	\$114,382	\$81,317	\$0	0.0
Other legislation	\$61,888	\$0	\$0	\$61,888	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$257,587</b>	<b>\$0</b>	<b>\$114,382</b>	<b>\$143,205</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$257,587	\$0	\$114,382	\$143,205	\$0	0.0
R2 OAC staff for Medicaid appeals	10,368	0	0	10,368	0	0.0
Technical adjustments	0	0	-114,382	114,382	0	0.0
Prior year actions	-81,514	0	0	-81,514	0	0.0
<b>Total FY 2026-27</b>	<b>\$186,441</b>	<b>\$0</b>	<b>\$0</b>	<b>\$186,441</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	-\$71,146	\$0	-\$114,382	\$43,236	\$0	0.0
Percentage Change	-27.6%	n/a	-100.0%	30.2%	n/a	n/a
FY 2026-27 Executive Request	\$185,630	\$0	\$0	\$185,630	\$0	0.0
Staff Rec. Above/-Below Request	\$811	\$0	\$0	\$811	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the program's reappropriated funds source as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Part 10 of Article 30 of Title 24, C.R.S.

**Request:** The Department requests a continued appropriation of \$189,364 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (7) Division of Capital Assets

The Division of Capital Assets was a new Division added with the FY 2018-19 Long Bill. The Division is responsible for providing statewide support services such as fleet management and facilities maintenance. Reappropriated Funds and Cash Funds originate in user-agencies and represent lease payments for office space in the Capitol Complex or the management fee and lease payments for vehicles in the statewide fleet management program.

### Division of Capital Assets

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$85,601,613	\$217,337	\$3,961,824	\$81,422,452	\$0	85.9
Other legislation	-\$1,747,525	\$0	\$0	-\$1,747,525	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$83,854,088</b>	<b>\$217,337</b>	<b>\$3,961,824</b>	<b>\$79,674,927</b>	<b>\$0</b>	<b>85.9</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$83,854,088	\$217,337	\$3,961,824	\$79,674,927	\$0	85.9
R8 Annual fleet vehicle replacement	3,867,949	0	0	3,867,949	0	0.0
Impacts driven by other agencies	59,804	0	0	59,804	0	0.0
Technical adjustments	-297,869	0	-613,528	315,659	0	0.0
Prior year actions	1,966,645	27,047	0	1,939,598	0	0.0
<b>Total FY 2026-27</b>	<b>\$89,450,617</b>	<b>\$244,384</b>	<b>\$3,348,296</b>	<b>\$85,857,937</b>	<b>\$0</b>	<b>85.9</b>
Changes from FY 2025-26	\$5,596,529	\$27,047	-\$613,528	\$6,183,010	\$0	0.0
Percentage Change	6.7%	12.4%	-15.5%	7.8%	0.0%	n/a
FY 2026-27 Executive Request	\$89,450,617	\$244,384	\$3,335,196	\$85,871,037	\$0	85.9
Staff Rec. Above/-Below Request	\$0	\$0	\$13,100	-\$13,100	\$0	0.0

## Line Item Detail

### (A) Administration

The administration section provides management, human resources, accounting, and marketing services for Division programs. Administration is funded by reappropriated funds from user fees from state agencies deposited in the Department of Personnel Revolving Fund created in Section 24-30-1108 (1), C.R.S., and the Motor Fleet Management Fund created in Section 24-30-1115 (1), C.R.S.

### Personal Services

This line item funds 3.9 FTE in Division of Capital Assets. Division of Capital Assets is funded from reappropriated funds from the Department of Personnel Revolving Fund and the Motor Fleet Management Fund.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

**Division of Capital Assets, Administration, Personal Services**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$469,509	\$0	\$0	\$469,509	\$0	3.9
<b>Total FY 2025-26</b>	<b>\$469,509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$469,509</b>	<b>\$0</b>	<b>3.9</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$469,509	\$0	\$0	\$469,509	\$0	3.9
Prior year actions	11,669	0	0	11,669	0	0.0
<b>Total FY 2026-27</b>	<b>\$481,178</b>	<b>\$0</b>	<b>\$0</b>	<b>\$481,178</b>	<b>\$0</b>	<b>3.9</b>
Changes from FY 2025-26	\$11,669	\$0	\$0	\$11,669	\$0	0.0
Percentage Change	2.5%	n/a	n/a	2.5%	n/a	0.0%
FY 2026-27 Executive Request	\$481,178	\$0	\$0	\$481,178	\$0	3.9
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This line item funds the operating expenses of Division of Capital Assets Administration.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request:** The Department requests a continued appropriation of \$18,310 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to reappropriated fund sources as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Section 24-30-1104, C.R.S.

**Request:** The Department requests a continued appropriation of \$8,650 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (B) Facilities Maintenance – Capitol Complex

The Department of Personnel operates a facilities maintenance program for Denver-region, Grand Junction, and Camp George West properties totaling nearly 1.2 million square feet. Pursuant to Section 24-82-101, C.R.S., the Department is responsible for the maintenance of the buildings' plumbing, electrical, elevator, and HVAC systems, as well as custodial and grounds maintenance. (1) *Denver:* The Department maintains ten addresses in the Capitol Hill Campus (753,626 sq. ft.), one address in the North Campus (89,534 sq. ft.), one building in

Lakewood (89,791 sq. ft.). Each of these campuses, though funded by the Capitol Complex program, have distinct rental rates that mirror the locations and uses of the various properties. (2) *Grand Junction*: The Department maintains a building with 35,145 square feet, which is staffed by 1.0 FTE who is responsible for building maintenance. Other functions, including additional building maintenance, custodial services, and grounds maintenance are contracted to private vendors. (3) *Camp George West*: This building contains 260,237 square feet for seven different departments. Facilities Maintenance is predominantly funded by reappropriated funds consisting of user fees from state agencies deposited in the Department of Personnel Revolving Fund created in Section 24-30-1108 (1), C.R.S. Cash funds revenue reflects rebate payments from utility companies.

## Personal Services

This line item funds the 63.2 FTE in Facilities Maintenance. Facilities Maintenance personal services is funded by reappropriated funds from the Department of Personnel Revolving Fund.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Capital Assets, Facilities Maintenance - Capitol Complex, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	\$4,964,180	\$145,912	\$0	\$4,818,268	\$0	63.2
<b>Total FY 2025-26</b>	<b>\$4,964,180</b>	<b>\$145,912</b>	<b>\$0</b>	<b>\$4,818,268</b>	<b>\$0</b>	<b>63.2</b>
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$4,964,180	\$145,912	\$0	\$4,818,268	\$0	63.2
Prior year actions	124,871	27,047	0	97,824	0	0.0
<b>Total FY 2026-27</b>	<b>\$5,089,051</b>	<b>\$172,959</b>	<b>\$0</b>	<b>\$4,916,092</b>	<b>\$0</b>	<b>63.2</b>
Changes from FY 2025-26	\$124,871	\$27,047	\$0	\$97,824	\$0	0.0
Percentage Change	2.5%	18.5%	n/a	2.0%	n/a	0.0%
FY 2026-27 Executive Request	\$5,089,051	\$172,959	\$0	\$4,916,092	\$0	63.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Operating Expenses

This funds administrative operating expenses and custodial and annual maintenance and repair expenses.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department’s request.

### Division of Capital Assets, Facilities Maintenance - Capitol Complex, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-206 Long Bill	\$4,051,925	\$71,425	\$1,786,765	\$2,193,735	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$4,051,925</b>	<b>\$71,425</b>	<b>\$1,786,765</b>	<b>\$2,193,735</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$4,051,925	\$71,425	\$1,786,765	\$2,193,735	\$0	0.0
Technical adjustments	0	0	-1,786,765	1,786,765	0	0.0
<b>Total FY 2026-27</b>	<b>\$4,051,925</b>	<b>\$71,425</b>	<b>\$0</b>	<b>\$3,980,500</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$0	\$0	-\$1,786,765	\$1,786,765	\$0	0.0
Percentage Change	0.0%	0.0%	-100.0%	81.4%	n/a	n/a
FY 2026-27 Executive Request	\$4,051,925	\$71,425	\$0	\$3,980,500	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Capitol Complex Repairs

This line item was added in FY 1999-2000 to fund routine HVAC repairs in the capitol complex.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request:** The Department requests a continued appropriation of \$56,520 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Capitol Complex Security

This line funds a portion of the contract security for the Denver campus. The cost is incorporated into the rates that are billed to the tenants in these buildings. The funds are then transferred to the Department of Public Safety, which administers the security contracts. This line is set by the Department of Public Safety.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Capital Assets, Facilities Maintenance - Capitol Complex, Capitol Complex Security

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$826,076	\$0	\$0	\$826,076	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$826,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$826,076</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$826,076	\$0	\$0	\$826,076	\$0	0.0
Technical adjustments	28,557	0	0	28,557	0	0.0
<b>Total FY 2026-27</b>	<b>\$854,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$854,633</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$28,557	\$0	\$0	\$28,557	\$0	0.0
Percentage Change	3.5%	n/a	n/a	3.5%	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$854,633	\$0	\$0	\$854,633	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Utilities

This line funds the utilities for the Capitol Complex campuses.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request and Recommendation:** Staff recommends the below appropriation to align with the Committee’s decision on operating common policies, which includes a technical fund source adjustment.

### Division of Capital Assets, Facilities Maintenance - Capitol Complex, Utilities

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$6,507,787	\$0	\$2,175,059	\$4,332,728	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$6,507,787</b>	<b>\$0</b>	<b>\$2,175,059</b>	<b>\$4,332,728</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$6,507,787	\$0	\$2,175,059	\$4,332,728	\$0	0.0
Technical adjustments	-326,426	0	1,173,237	-1,499,663	0	0.0
<b>Total FY 2026-27</b>	<b>\$6,181,361</b>	<b>\$0</b>	<b>\$3,348,296</b>	<b>\$2,833,065</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$326,426	\$0	\$1,173,237	-\$1,499,663	\$0	0.0
Percentage Change	-5.0%	n/a	53.9%	-34.6%	n/a	n/a
FY 2026-27 Executive Request	\$6,181,361	\$0	\$3,335,196	\$2,846,165	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$13,100	-\$13,100	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the program reappropriated fund sources as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration. The indirect cost assessment for Facilities Maintenance – Capitol Complex is particularly variable due to expenditures on controlled maintenance projects in a given year.

**Statutory Authority:** Sections 24-30-1104 (4) and 24-82-101 through 24-82-103, C.R.S.

**Request:** The Department requests a continued appropriation of \$573,678 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## (C) Fleet Management Program and Motor Pool Services

State Fleet Management provides oversight for vehicles in the state fleet program, including vehicle purchasing, maintenance, repairs, preventative services, collision management, vehicle reassignment, fleet monitoring and reporting, and the auction and salvage of older vehicles, as well as operation of the State motor pool.

Fleet vehicles incur variable and fixed expenses. **Variable costs** include insurance, fuel, maintenance, and repairs and are billed at a rate per mile based on department and vehicle type and are paid from state agency operating expenses or program line items. Variable cost revenue collected by Fleet Management pays for fuel and automotive supplies and any variable vehicle costs within operating expenses.

**Fixed costs** are the vehicle lease payments plus Fleet Management's per vehicle management fee. Fixed costs are paid in state agency Vehicle Lease Payments line items. The vehicle replacement lease/purchase line item is a pass-through payment from state agencies for actual vehicle lease payments. The per vehicle management fee pays for personal services and benefits, the program's share of Department operating common policies, the administrative portion of operating expenses, and the program's indirect cost assessment. Lease periods generally vary between 72 and 120 months, except for the State Patrol vehicle lease period of 48 months.

### Personal Services

This line item funds the 18.8 FTE and personnel costs in Fleet Management. Fleet Management is funded by reappropriated funds from state agency users deposited in the Motor Fleet Management Fund.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

#### Division of Capital Assets, Fleet Management Program and Motor Pool Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$1,580,827	\$0	\$0	\$1,580,827	\$0	18.8
<b>Total FY 2025-26</b>	<b>\$1,580,827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,580,827</b>	<b>\$0</b>	<b>18.8</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,580,827	\$0	\$0	\$1,580,827	\$0	18.8
Prior year actions	68,580	0	0	68,580	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,649,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,649,407</b>	<b>\$0</b>	<b>18.8</b>
Changes from FY 2025-26	\$68,580	\$0	\$0	\$68,580	\$0	0.0
Percentage Change	4.3%	n/a	n/a	4.3%	n/a	0.0%
FY 2026-27 Executive Request	\$1,649,407	\$0	\$0	\$1,649,407	\$0	18.8
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Operating Expenses

This line item funds Fleet Management administrative operating expenses.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request:** The Department requests a continued appropriation of \$2,017,835 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Motor Pool Vehicle Lease and Operating Expenses

This line item pays for State Motor Pool vehicle lease payments and operating expenses.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request:** The Department requests a continued appropriation of \$200,000 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Fuel and Automotive Supplies

This line item funds the purchase of fuel and automotive supplies for state fleet vehicles.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request:** The Department requests a continued appropriation of \$28,009,597 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

## Vehicle Replacement Lease/Purchase

This line funds vehicle lease payments for state fleet vehicles and represents pass-through payments from state agencies for actual vehicle lease payments. When other agencies submit decision items that include new vehicle requests, funding for the vehicle lease payment is reflected in this line item as non-prioritized request items.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request and Recommendation:** Staff recommends approval of the Department's request.

### Division of Capital Assets, Fleet Management Program and Motor Pool Services, Vehicles Replacement Lease or Purchase

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 Long Bill	\$36,137,733	\$0	\$0	\$36,137,733	\$0	0.0
Other legislation	-1,747,525	0	0	-1,747,525	0	0.0
<b>Total FY 2025-26</b>	<b>\$34,390,208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,390,208</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$34,390,208	\$0	\$0	\$34,390,208	\$0	0.0
R8 Annual fleet vehicle replacement	3,867,949	0	0	3,867,949	0	0.0
Prior year actions	1,761,525	0	0	1,761,525	0	0.0
Impacts driven by other agencies	59,804	0	0	59,804	0	0.0
<b>Total FY 2026-27</b>	<b>\$40,079,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,079,486</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$5,689,278	\$0	\$0	\$5,689,278	\$0	0.0
Percentage Change	16.5%	n/a	n/a	16.5%	n/a	n/a
FY 2026-27 Executive Request	\$40,079,486	\$0	\$0	\$40,079,486	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Indirect Cost Assessment

This line item reflects the amount of indirect cost assessments charged to the program reappropriated funds source as calculated by the State Controller. Funds collected through this line item are used to offset General Fund in Department Administration.

**Statutory Authority:** Sections 24-30-1104 (2) and 24-30-1112 through 24-30-1117, C.R.S.

**Request:** The Department requests a continued appropriation of \$178,986 reappropriated funds.

**Recommendation:** Staff recommends the continued appropriation.

# Long Bill Footnotes and Requests for Information

## Long Bill Footnotes

Staff recommends **ELIMINATING** the following footnote:

- 85 Department of Personnel, Executive Directors Office, Statewide Special Purpose, Office of the State Architect, Office of the State Architect – It is the General Assembly’s intent that \$651,279 of this appropriation be used for the termination of private office leased space.

**Comment:** This footnote was intended for one-time funding for the office to terminate private leased space.

Staff recommends **CONTINUING AND MODIFYING** the following footnotes:

- 86 Department of Personnel, Executive Directors Office, Statewide Special Purpose, Office of the State Architect, Statewide Planning Services – This appropriation remains available until the close of the ~~2027-~~ 2028-29 fiscal year.

**Comment:** This footnote expresses legislative intent that the spending authority provided in this appropriation remains available for three years. Statewide Planning Services provides funding for technical and consulting services related to the statewide planning function for state agencies. This line item funds, on an ongoing basis, items that might otherwise be included in the capital construction budget, which provides for three years of spending authority.

- 87 Department of Personnel, Division of Central Services, Fleet Management Program and Motor Pool Services, Vehicle Replacement Lease/Purchase--, Statewide Special Purpose, Office of the State Architect, Statewide Planning Services – Pursuant to Section 24-82-801 (1)(b) and (1)(c), C.R.S., the Department of Personnel is authorized to enter into a financed purchase of an asset or certificate of participation for the approved vehicle replacements and additions for the ~~2025-26~~ 2026-27 state fiscal year. The financed purchase of an asset or certificate of participation shall be for a period of up to ten years and shall not exceed the amount of \$54,000,000.

**Comment:** This footnote expresses legislative intent regarding the maximum lease-purchase amount the Department of Personnel is authorized to enter into in a lease-purchase agreement for fleet vehicles.

## Requests For Information

Staff recommends **CONTINUING AND MODIFYING** the following requests for information:

- 1 Department of Personnel, Executive Director’s Office, Statewide Special Purpose, Colorado State Employees Assistance Program -- The Department is requested to provide by November 1, ~~2025-2026~~, a report to the Joint Budget Committee concerning the Colorado State Employee Assistance Program (CSEAP). The requested report should include, at a minimum, the following information: (a) Program services provided, by service type, for FY ~~2024-25~~ 2025-26; (b) utilization of counseling services by agency for FY ~~2024-25~~ 2025-26; (c) wait times for counseling services for calendar years ~~2024~~ 2025 and

~~2025~~ 2026; and (d) aggregated participant satisfaction survey results. All data provided should be anonymized and HIPPA compliant.

**Comment:** This request for information has been included since 2022 and is intended to provide data to assess the impact of increased appropriations provided in FY 2022-23.

- 2 Department of Personnel, Executive Director’s Office, Statewide Special Purpose, Colorado Equity Office – The Department is requested to provide by November 1, ~~2025~~ 2026, a report to the Joint Budget Committee on the status of the Colorado Equity Office, including progress toward meeting its statutory responsibility as established in Section 24-50-146 (2)(b).

**Comment:** This request for information is intended to provide data to assess the impact of appropriations made since 2022, and provide evidence of whether the Department is making progress towards meeting the goals outlined for the office.

- 3 Department of Personnel, Executive Director’s Office, Statewide Special Purpose, Other Statewide Special Purpose, Public-Private Collaboration Unit – The Department is requested to provide by November 1, ~~2025~~ 2026, a report to the Joint Budget Committee on the status of public-private partnerships management by the Public-Private Collaboration Unit. This report should include for each project at least the following information:

- a. project name;
- b. project description, which should include:
  - I. the date the partnership was formally entered;
  - II. the date the project will, or did, begin;
  - III. the date the partnership or project will, or was, completed
- c. project budget;
- d. project expenditures to date;
- e. anticipated project cost; and
- f. anticipated project revenue.

The report should also detail the personal services and operating costs of the Public-Private Collaboration Unit for FY ~~2023-24~~ 2024-25, FY ~~2024-25~~ 2025-26, FY ~~2025-26~~ 2026-27(estimated), and FY ~~2026-27~~ 2027-28 (estimated). In addition to the project-specific information provided, the Department is requested to provide a Schedule 9 for the Unused State-owned Real Property Fund created in Section 24-82-102.5 (5)(a), C.R.S.).

**Comment:** This request for information is intended to provide transparency around expenditures and potential revenue streams from public-private collaboration projects, and update the Joint Budget Committee on the status of projects and partnerships funded through the Public-Private Collaboration Unit.

# Indirect Cost Assessments

## Description of Indirect Cost Assessment Methodology

The Department is a central services agency, so its indirect costs are included within the Statewide Indirect Cost Plan developed and prepared by the State Controller. The Statewide Indirect Cost Plan sets indirect cost assessments by division for the Department. The department uses indirect cost recoveries to offset General Fund in three line items in the Executive Director’s Office: Personal Services, Operating Expenses, and Capitol Complex Leased Space. The allocation of those recoveries is done in a waterfall method, starting with the Personal Services line item until anticipated General Fund is fully offset, then moving to Operating Expenses, and then to Capitol Complex Leased Space. This progression continues until all indirect cost recoveries are used.

### FY 2026-27 Personnel Indirect Cost Plan

Line item/Element	Sources	Uses
CSEAP, Indirect Cost Assessment	\$319,269	n/a
Human Resources, Employee Benefit Services, Indirect Cost Assessment	277,668	n/a
Human Resources, Risk Management Services, Indirect Cost Assessment	211,163	n/a
Central Services, Administration, Indirect Cost Assessment	16,611	n/a
Central Services, IDS, Document Solutions, Indirect Cost Assessment	589,670	n/a
CORE, Indirect Cost Assessment	249,437	n/a
OAC, Indirect Cost Assessment	189,364	n/a
Capital Assets, Administration, Indirect Cost Assessment	8,650	n/a
Capital Assets, Facilities Maintenance, Indirect Cost Assessment	573,678	n/a
Capital Assets, Fleet, Indirect Cost Assessment	178,986	n/a
EDO, Personal Services	n/a	\$2,614,496
EDO, Operating Expenses	n/a	0
EDO, Capitol Complex Leased Space	n/a	0
<b>Totals</b>	<b>\$2,614,496</b>	<b>\$2,614,496</b>

# Additional Balancing Options

As part of staff budget briefings in November and December 2025, staff identified budget reduction options for each department that the JBC could consider in addition to or instead of the options presented in the budget request. **Items staff recommends and items that agencies have requested formally are addressed earlier in this packet.** Other items that could be considered, if needed, to bring the budget into balance, are listed below.

A General Fund reduction of 5.0 percent to the sections of the budget covered in this figure setting packet equates to reduction of \$2.1 million. The Staff recommendations included in this figure setting packet, if adopted by the JBC, provide budget reductions and revenue enhancements totaling \$8.7 million. Options from the table below, if adopted, increase that amount.

Items in the table are ordered from lowest impact on program operations to highest, based on staff’s understanding of the impact of the change.

## Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
<b>Revenue Enhancements</b>				
Indirect Cost Excess Recovery Fund Transfer	\$241,709	-\$241,709	Y	As of June 30, 2025, the Department had a balance of \$241,709 in the Indirect Cost Excess Recovery Fund. The Department indicated they will request spending authority for the amount.
End Burnham Yard Demolition and Cleanup Program Early	9,931,536	-9,931,536	Y	SB 21-288 (Creation of ARPA Cash Fund) appropriated \$13.8 million to the Public-Private Partnership Unit in the Department of Personnel to for demolition and cleanup work at Burnham Yard to prepare the site for sale or redevelopment in future years. The unencumbered balance is currently \$9.9 million. This is a one-time revenue enhancement.
End Office of the State Controller ARPA-Administration Expenses Program Early	2,638,740	-2,638,740	Y	SB 21-288 appropriated \$4.8 million to the Office of the State Controller for 12.0 FTE for monitoring, compliance, and reporting of the American Rescue Plan Act SLFRF programs. The Department anticipates using the unencumbered \$2.6 million for term-limited staff agreements for federal reporting and compliance activities through April 30, 2027. This is a one-time revenue enhancement.
End Office of the State Controller ARPA-Compliance Expenses Program Early	682,615	-682,615	Y	SB 21-288 (Creation of ARPA Cash Fund) appropriated \$7.5 million to the Office of the State Controller for monitoring and compliance of the ARPA SLFRF programs for the spending period. The Department plans to use the remaining unencumbered \$682,615 for transaction monitoring activities, grant training, fraud investigation, SLFRF audit and closeout activities, and grants management governance framework development. This is a one-time revenue enhancement.

Option	General Fund	Other Funds	Bill? Y/N	Description
End Round 1 State Capital Facilities Project Funding ARPA Program Early	1,460,351	-1,460,351	Y	HB 22-1329 (Long Bill) appropriated \$121.1 million for Capital construction and controlled maintenance projects for state agencies and institutions of higher education. The unencumbered balance on projects funded through this legislation is \$5.4 million Staff recommends a transfer of \$3.9 million to the GF. The JBC could transfer the full unencumbered balance, which is \$1.5 million above staff recommendation. This is a one-time revenue enhancement that requires legislation.
End Round 2 State Capital Facilities Project Funding ARPA Program Early	11,329,970	-11,329,970	Y	SB 23-214 (Long Bill) appropriated \$30.0 million for controlled maintenance projects for Higher Education Institutions. The unencumbered balance on projects funded through this legislation is \$11.8 million. Staff recommends a transfer of \$418,588. The JBC could transfer the full unencumbered balance, which is \$11.3 million above staff recommendation. This is a one-time revenue enhancement requiring legislation.
<b>Subtotal - Revenue</b>	<b>\$16,524,809</b>	<b>-\$16,524,809</b>		
<b>Expenditure Reductions</b>				
Reduce funding to Statewide Planning Services in the Office of the State Architect	-383,420	0	N	The Department requested an appropriation of \$383,420 for FY 2026-27 and ongoing for this line item. This option would reduce the appropriation to \$0 for FY 2026-27 only. The Department has roll-forward funds available which JBC staff believes could cover their expenses for FY 2026-27.
Eliminate funding for state employee tuition reimbursement for FY 2026-27	-300,000	0	N	Eliminates appropriation supporting the reimbursement of state employees for qualifying tuition costs. The tuition reimbursement program is a provision of the COWINS Partnership Agreement. This reduction is one-time.
Repeal Colorado Equity Office	-677,493	0	Y	The Colorado Equity Office was created by H.B. 22-1397. The Office is required to ensure statewide consistency in the application of state and federal law, as well as state executive orders, universal policies, and partnership agreements. This reduction is ongoing.
Eliminate funding for ADA coordinator and reasonable accommodations	-470,413	0	N	This appropriation provides funding for a statewide Americans with Disabilities Act coordinator and funding for reasonable accommodations made under the Act. This reduction is ongoing.
Repeal State Procurement Equity Program	-605,175	0	Y	The State Procurement Equity Program was created by S.B. 22-163 to work with stakeholders towards the goal of reducing disparities between the availability of historically underutilized businesses and the utilization of such businesses in state procurement. This reduction is ongoing.
<b>Subtotal - Expenditures</b>	<b>-\$2,436,501</b>	<b>\$0</b>		
<b>Net General Fund Relief</b>	<b>\$18,961,310</b>			

## Revenue Enhancements

### Indirect Costs Excess Recovery Cash Fund Transfer to the General Fund

*Description:* Bill to transfer \$241,709 from the Indirect Cost Excess Recovery Cash Fund to the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

*Additional background:* The Indirect Costs Excess Recovery Fund manages the differences between the indirect costs the Department is authorized to collect and the administrative spending that occurs. In November of 2025, the State Controller provided a report of the balances in the fund, and the Department had a balance of \$241,709. The Department indicates that it uses the indirect cost revenues to replace reliance on General Fund with reappropriated funds, and prioritizes refinancing staff salaries in the EDO, operating costs in the EDO, and portions of Capital Complex Leased Space. The Department also noted that historically it exhausts its indirect revenues, and the \$241,709 fund balance accumulated because the administrative line items the Department collects revenue for underspent appropriations, so the remainder was transferred to the Excess Recovery Fund. The Department plans to use the unspent funds to refinance EDO costs. The table below shows the Department’s Indirect Costs Excess Recovery Fund Balances since 2022.

**Department of Personnel Indirect Costs Excess Recovery Fund Balances**

FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
\$209	\$4,394	\$226,152	\$241,709

*Alternative option:* If the Committee would like to keep the \$241,709 within the Department of Personnel, JBC staff can reduce General Fund appropriations in the EDO (for operating expenses, personal services, and other line items) in the FY 2026-27 Long Bill by \$241,709. The General Fund reductions will be offset by a corresponding amount from the Indirect Costs Excess Recovery Cash Fund.

**End Burnham Yard Demolition and Cleanup ARPA Program Early**

*Description:* End the Burnham Yard Demolition and Cleanup ARPA Program early, transferring \$9.9 million in unspent funds to the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

*Additional background:* The Colorado Department of Transportation (CDOT) High-Performance Transportation Enterprise (HPTE) purchased the Burnham Yard property in 2021 from Union Pacific for \$50.0 million, primarily through a bank loan. CDOT entered into a 30-year lease with HPTE for the land, and pre-paid \$15.0 million of the lease. The property was purchased for future transportation projects, such as expanding I-25 and rail corridors. Since then, the state passed greenhouse gas emission reduction laws that limited those plans. CDOT is currently negotiating the sale of the property to the Broncos, which they plan to use for a stadium and entertainment district. The sale is contingent on CDOT completing environmental remediation and cleanup (such as demolishing dilapidated buildings with asbestos), which they indicate is needed under the original purchase and sale agreement with Union Pacific.

HPTE said that while there is no MOU or formal agreement yet, they have a mutual understanding that the Broncos will cover the Department’s full investment for the property, prior to the due date of HPTE’s first loan payment, which is June of 2026. It is also expected that the Broncos will perform additional cleanup on the property after the sale is finalized. CDOT indicates that in addition to recouping its investment, the state will receive new tax revenue from the site.

*Additional funding background and P3 Unit involvement:*

- [Senate Bill 22-176](#) (Early-Stage Front Range Passenger Rail Funding) transferred \$6.5 million from the General Fund to the State Highway Fund for CDOT to develop the Burnham Yard Rail Property, and transferred \$500,000 to the Unused State-Owned Real Property Fund to do stakeholder engagement and evaluate the property’s potential for transit-oriented development. The P3 Unit spent \$1.7 million on stakeholder engagement, environmental assessments, transit analyses, market studies, and planning.
- CDOT reimbursed the P3 Unit \$400,000 for property management support through an Interagency Agreement (IA) in 2024.
- The P3 Unit entered into an IA with OSPB in 2024, funded by ARPA funds from Senate Bill 21-288 (Creation of ARPA Cash Fund). The IA gave the Unit \$4.0 million to do “historic preservation work”, including demolition and cleanup. Most of this work is complete, with expenditures totaling \$3.8 million. A study revealed that the site is landlocked by freight rail lines, causing safety concerns and an inability to expand the light rail, which resulted in a need to acquire the Burnham Lead Line.
- OPSB amended the IA in 2025 to give an additional \$10.0 million to the P3 Unit to continue environmental cleanup and demolition, including removing the Burnham rail line.
- The unencumbered balance for the project is currently \$9.9 million, which both the Departments of Personnel and Transportation indicate is needed to develop the site. They indicate that any funding reductions would jeopardize the successful sale of the property to the Broncos or other potential buyers.

The table below shows a breakdown of the expected uses of the unencumbered funds:

Expected Project	Estimated Costs
Track removal, at grade crossing eliminations and cleanup	\$6.0 - \$7.5 million
Historical preservation	\$1.5 million
Environmental cleanup	\$2.0 - \$3.0 million
Total	\$9.0 - \$12.0 million

**End Office of the State Controller ARPA Administration Expenses Program Early**

*Description:* End the Office of State Controller ARPA Administration Expenses Program early, transferring \$2.7 million in unspent funds to the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

Additional background: Senate Bill 21-288 appropriated \$4.8 million to the Office of the State Controller (OSC) for 12.0 FTE for monitoring, compliance, and reporting of the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) programs. Staff did not recommend a transfer from this program because the Department anticipates using the remaining \$2.7 million in unspent funds to pay for 12.0 term-limited staff agreements to do federal reporting and compliance activities through the close-out period for SLFRF programs that end on April 30<sup>th</sup>, 2027. If the Committee would like additional General Fund savings, it could sponsor legislation to transfer part or all of the unencumbered balance (currently \$2.7 million). The Department indicated that a reduction in funding would require layoffs and jeopardize the \$3.8 billion awarded for ARPA programs because the Office of the State Controller does not have the capacity to complete reporting and compliance activities for programs without the positions hired for these activities. The agreement end date for

the term-limited FTE is April 30, 2027. The Department also noted that personal services cannot be encumbered. The table below shows the breakdown of actual and projected expenditures for the program.

Item	FY 2024-25 (actual)	FY 2025-26 (to date)	FY 2026-27 (projected)	FY 2027-28 (projected) [1]	Total
Salaries	\$1,464,687	\$617,220	\$986,354	\$1,600,179	\$4,668,440
Operating costs	29,027	35,276	13,168	39,049	116,520
Total	\$1,493,714	\$652,496	\$999,522	\$1,639,228	\$4,784,960

[1] Through April 30, 2027 (end date for term-limited FTE), which is the close-out period for ARPA funds.

### End Office of the State Controller ARPA Compliance Expenses Program Early

*Description:* End the Office of the State Controller ARPA Compliance Expenses Program early, transferring \$682,615 in unspent funds the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

*Additional background:* Senate Bill 21-288 appropriated \$7.5 million to the Office of the State Controller to support contracted vendors for monitoring and compliance of ARPA SLFRF programs, which includes interpreting guidance from the U.S. Treasury, communicating guidance and providing training to agencies on risk and compliance with Treasury requirements, and monitoring SLFRF funds. Staff did not recommend a transfer of funds from this program because the Department plans to use the remaining unencumbered balance of \$682,615 for an external consultant (KPMG) to complete transaction monitoring activities, conduct grant training across State agencies, support fraud investigations, perform SLFRF audit and closeout readiness activities/data collection, develop a grants management governance framework, and provide technical support. If the Committee would like additional General Fund savings for budget balancing, it could sponsor legislation to transfer part or all of the unencumbered balance (currently \$682,615). The Office of the State Controller indicated it is unable to complete closeout activities without KPMG, which would put the State at risk of failing to meet federal compliance activities, jeopardizing the entire \$3.8 billion awarded to ARPA SLRF programs.

### End Round 1 State Capital Facilities Project Funding ARPA Program Early

*Description:* End the Round 1 State Capitol Facilities Project program early, transferring \$5.4 million in unspent funds to the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

*Additional background:* House Bill 22-1329 (Long Bill) appropriated \$121.1 million to the Department for Capital construction and controlled maintenance projects for state agencies and institutions of higher education. The unencumbered balance on projects funded through this legislation is currently \$5.4 million. Staff recommended a transfer of \$3.9 million, based on conversations with the Department. If the Committee would like additional General Fund relief, it could transfer the full unencumbered balance (\$5.4 million), which represents \$1.5 million above staff recommendation. The Office of the State Controller (OSC) in the Department indicated that reductions beyond the identified reversions may impact contracted projects.

## End Round 2 State Capital Facilities Project Funding ARPA Program Early

*Description:* End the Round 2 State Capital Facilities Project program early, transferring \$2.0 million in unspent funds to the General Fund.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time revenue enhancement. This transfer requires legislation.

*Additional background:* Senate Bill 23-214 (Long Bill) appropriated \$29.5 million for controlled maintenance projects for Institutions of Higher Education with an expiration date of June 30<sup>th</sup>, 2026. The unencumbered balance on projects funded through this legislation is currently \$2.0 million. Staff recommended a transfer of \$418,588, based on conversations with the Department. If the Committee would like additional General Fund relief, it could transfer the full unencumbered balance (\$2.0 million), which represents \$1.6 million above staff recommendation. The Department indicated that further funding reductions could impact building infrastructure projects. Institutions indicated they plan on encumbering the remaining funds, with bids currently in progress. Institutions also plan to complete final checklist activities before making final payments and to transfer unspent funds to controlled maintenance projects that arise out of emergency situations.

## Expenditure Reductions

### Eliminate funding for Office of the State Architect Statewide Planning Services for FY 2026-27

*Description:* Reduces the appropriation to the Statewide Planning Services line item to \$0 for FY 2026-27.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time reduction.

*Additional Background:* The Department indicated that the Statewide Planning Services line item has roll-forward funds for FY 2025-26 totaling \$1.9 million, and an estimated \$716,612 in roll-forward funds for FY 2026-27. If the Committee would like additional General Fund savings, JBC staff believes the General Assembly could reduce the appropriation for Statewide Planning Services to \$0 for in the FY 2026-27 Long Bill with minimal impact on the Department.

### Eliminate funding for state employee tuition reimbursement

*Description:* Eliminates the \$300,000 General Fund appropriation for the State employee tuition reimbursement program for FY 2026-27.

*Key Considerations:* No immediate health, life, or safety impacts. This is a one-time reduction.

*Additional Background:* The tuition reimbursement program is a provision of the COWINS Partnership Agreement.<sup>20</sup> The funding allows covered state employees to apply for the reimbursement of tuition for a certification or degree program. In FY 2025-26, the appropriation was reduced by \$200,000 on an ongoing basis. This option would eliminate the appropriation entirely for FY 2026-27. The Committee can consider adding the appropriation back in future years.

### State Employee Tuition Reimbursement Program Recent Appropriations and Expenditures

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Appropriation (General Fund)	\$500,000	\$500,000	\$500,000	\$300,000

<sup>20</sup> [COWINS Partnership Agreement](#)

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Expenditures	-57,696	-285,088	-327,319	N/A
Reversion	\$442,304	\$214,912	\$172,681	N/A

To date, 375 employees have received awards, with some employees receiving awards in multiple years. The table below provides information on the number of awards given for tuition reimbursement:

Award Information	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 YTD [1]
# of employees [2]	26	175	193	2
Average award (\$)	\$1,333	\$1,543	\$1,443	\$1,186
Total awarded	\$34,658	\$270,025	\$278,499	\$2,372

[1] In FY 2025-26 the tuition reimbursement policy was updated to include professional development due to the COWINS Partnership Agreement. This delayed processing and the Department expects the number of awards to employees to increase as they process applications.

The table below shows the average salary of the employees that received tuition reimbursement awards.

Fiscal Year	Average salary of participants
FY 2022-23	\$72,264
FY 2023-24	\$77,177
FY 2024-25	\$85,350

The table below shows the degree/programs employees pursued with the tuition reimbursement program.

Degree/program reimbursed	FY 2022-23	FY 2023-24	FY 2024-25
Advanced College Degree	14	75	102
Associates Degree	4	9	11
Bachelor's Degree	6	30	46
Language courses	0	3	2
English Language Proficiency	0	0	1
Trade School or Certificate	2	10	10
Other	0	48	11
Totals	26	175	183

## Repeal Colorado Equity Office

*Description:* Eliminates the \$677,493 General Fund appropriation for the Colorado Equity Office.

*Key Considerations:* This reduction is ongoing. The repeal requires legislation.

*Additional background:* The Colorado Equity Office was created by H.B. 22-1387 (State Equity Office). The Office is required to ensure statewide consistency in the application of state and federal law, as well as state executive orders, universal policies, and partnership agreements. The Office has administered ADA accommodations, coordinated equity trainings and data efforts across agencies, and created communities of practice related to equity efforts. The table below provides General Fund appropriations since the Office was created.

### Colorado State Equity Office Recent Appropriations

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
Appropriation	\$1,119,622	\$1,308,678	\$1,508,540	\$677,493	\$685,192
FTE	9.0	10.0	10.0	13.0	10.0

[1] Requested appropriation for upcoming fiscal year.

### Eliminate Funding for ADA coordinator and reasonable accommodations

*Description:* Eliminates the \$470,413 General Fund appropriation for the statewide Americans with Disabilities Act (ADA) Coordinator and funding for reasonable accommodations made under the Act.

*Key Considerations:* This reduction is ongoing.

*Additional background:* The appropriation for an Americans with Disabilities Act coordinator and funding for reasonable accommodations was first made in FY 2022-23 as a result of a budget request (R5 Americans with Disabilities Act resources) that was approved by the Committee and included in the FY 2022-23 Long Bill. Reasonable accommodations for people with disabilities are required under state and federal law. The table below provides the General Fund appropriations for the coordinator since the line item was created.

#### ADA Reasonable Accommodation Coordination Recent Appropriations

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
Appropriation	\$466,198	\$467,418	\$468,555	\$470,413	\$472,300
FTE	1.0	1.0	1.0	1.0	1.0

[1] Requested appropriation for upcoming fiscal year.

### Repeal State Procurement Equity Program

*Description:* Eliminates the \$605,175 General Fund appropriation for the State Procurement Equity Program.

*Key Considerations:* No immediate health, life, or safety impacts. This reduction is ongoing. The repeal requires legislation.

*Additional background:* The State Procurement Equity Program was created by S.B. 22-163 (Establish State Procurement Equity Program) to work with stakeholders towards the goal of reducing disparities between the availability of underutilized businesses and the utilization of such businesses in state procurement. The table below provides the General Fund appropriations for the Office since its creation.

#### State Procurement Equity Program Recent Appropriations

Fiscal Year	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
Appropriation	\$931,521	\$833,694	\$849,992	\$605,175	\$440,734
FTE	5.0	5.0	5.0	5.0	5.0

[1] Represents the requested appropriation for upcoming fiscal year, with proposed reduction of \$175,00 (see R9).

# Appendix A: Numbers Pages

Appendix A details the actual expenditures for the last two state fiscal years, the appropriation for the current fiscal year, the requested appropriation for next fiscal year, and the staff recommendation. Appendix A organizes this information by line item and fund source.

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

**Appendix A: Numbers Pages**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**DEPARTMENT OF PERSONNEL**  
**Anthony Gherardini, Executive Director**

**(1) EXECUTIVE DIRECTOR'S OFFICE**

**(A) Department Administration**

Personal Services	<u>1,864,560</u>	<u>2,500,692</u>	<u>2,650,333</u>	<u>2,941,079</u>	<u>2,844,191</u> *
FTE	16.3	20.8	20.6	23.3	22.4
General Fund	0	33,679	35,837	326,583	229,695
Cash Funds	56,500	32,972	0	0	0
Reappropriated Funds	1,808,060	2,434,041	2,614,496	2,614,496	2,614,496
Federal Funds	0	0	0	0	0
Health, Life, and Dental	<u>5,357,008</u>	<u>6,217,136</u>	<u>6,536,687</u>	<u>8,426,970</u>	<u>8,183,942</u> *
General Fund	1,868,180	2,592,136	2,511,576	3,378,712	3,326,702
Cash Funds	217,065	159,407	181,100	228,787	228,787
Reappropriated Funds	3,271,763	3,465,593	3,844,011	4,819,471	4,628,453
Federal Funds	0	0	0	0	0
Short-term Disability	<u>48,398</u>	<u>53,858</u>	<u>26,917</u>	<u>29,396</u>	<u>28,617</u> *
General Fund	21,086	23,843	12,147	13,038	12,858
Cash Funds	1,639	1,720	779	984	984
Reappropriated Funds	25,673	28,295	13,991	15,374	14,775
Federal Funds	0	0	0	0	0

NOTE: An asterisk (\*) indicates that the FY 2026-27 request for a line item is affected by one or more decision items.

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Paid Family Medical Leave Insurance	0	<u>164,439</u>	<u>172,080</u>	<u>188,973</u>	<u>183,972</u> *
General Fund	0	74,300	78,088	83,816	82,662
Cash Funds	0	5,205	5,010	6,327	6,327
Reappropriated Funds	0	84,934	88,982	98,830	94,983
Federal Funds	0	0	0	0	0
 S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,644,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	727,550	0	0	0	0
Cash Funds	54,722	0	0	0	0
Reappropriated Funds	861,792	0	0	0	0
Federal Funds	0	0	0	0	0
 S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>1,644,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	727,550	0	0	0	0
Cash Funds	54,722	0	0	0	0
Reappropriated Funds	861,792	0	0	0	0
Federal Funds	0	0	0	0	0
 Unfunded Liability Amortization Equalization					
Disbursement Payments	<u>0</u>	<u>3,654,946</u>	<u>3,823,975</u>	<u>4,199,391</u>	<u>4,088,276</u> *
General Fund	0	1,652,562	1,735,281	1,862,569	1,836,923
Cash Funds	0	114,956	111,331	140,611	140,611
Reappropriated Funds	0	1,887,428	1,977,363	2,196,211	2,110,742
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Salary Survey	<u>1,929,591</u>	<u>1,341,473</u>	<u>1,040,829</u>	<u>1,353,990</u>	<u>1,353,990</u>
General Fund	838,534	630,538	475,420	618,196	618,196
Cash Funds	63,008	47,032	30,661	47,653	47,653
Reappropriated Funds	1,028,049	663,903	534,748	688,141	688,141
Federal Funds	0	0	0	0	0
Step Pay	<u>0</u>	<u>1,116,367</u>	<u>188,525</u>	<u>154,470</u>	<u>154,470</u>
General Fund	0	275,286	47,621	69,349	69,349
Cash Funds	0	20,542	1,540	5,374	5,374
Reappropriated Funds	0	820,539	139,364	79,747	79,747
Federal Funds	0	0	0	0	0
PERA Direct Distribution	<u>101,223</u>	<u>688,361</u>	<u>749,086</u>	<u>771,165</u>	<u>771,165</u>
General Fund	45,730	318,364	340,842	352,047	352,047
Cash Funds	3,296	23,747	21,956	27,135	27,135
Reappropriated Funds	52,197	346,250	386,288	391,983	391,983
Federal Funds	0	0	0	0	0
Shift Differential	<u>36,199</u>	<u>3,048</u>	<u>81,173</u>	<u>3,444</u>	<u>3,444</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	36,199	3,048	81,173	3,444	3,444
Federal Funds	0	0	0	0	0
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Workers' Compensation	<u>281,995</u>	<u>396,122</u>	<u>353,747</u>	<u>463,608</u>	<u>469,017</u>
General Fund	90,991	152,985	136,619	178,995	181,137
Cash Funds	8,265	14,382	12,843	14,057	17,028
Reappropriated Funds	182,739	228,755	204,285	270,556	270,852
Federal Funds	0	0	0	0	0
Operating Expenses	<u>101,485</u>	<u>134,846</u>	<u>106,557</u>	<u>322,585</u>	<u>314,909</u> *
General Fund	0	126,037	106,557	322,585	314,909
Cash Funds	0	8,809	0	0	0
Reappropriated Funds	101,485	0	0	0	0
Federal Funds	0	0	0	0	0
Legal Services	<u>768,089</u>	<u>443,450</u>	<u>407,556</u>	<u>924,643</u>	<u>924,643</u>
General Fund	605,529	407,846	252,858	665,751	665,751
Cash Funds	106,374	5,884	106,946	81,386	81,386
Reappropriated Funds	56,186	29,720	47,752	177,506	177,506
Federal Funds	0	0	0	0	0
Administrative Law Judge Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>933</u>	<u>897</u> *
General Fund	0	0	0	933	897
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Payment to Risk Management and Property Funds	<u>1,453,607</u>	<u>2,196,847</u>	<u>3,122,472</u>	<u>1,462,875</u>	<u>1,487,406</u> *
General Fund	493,369	848,437	1,205,920	564,805	574,446
Cash Funds	244,763	79,764	113,372	44,356	54,005
Reappropriated Funds	715,475	1,268,646	1,803,180	853,714	858,955
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Vehicle Lease Payments	<u>210,256</u>	<u>220,330</u>	<u>221,945</u>	<u>266,356</u>	<u>266,356</u> *
General Fund	0	0	0	0	0
Cash Funds	0	417	73	561	399
Reappropriated Funds	210,256	219,913	221,872	265,795	265,957
Federal Funds	0	0	0	0	0
Leased Space	<u>344,045</u>	<u>342,133</u>	<u>353,886</u>	<u>221,493</u>	<u>221,493</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	344,045	342,133	353,886	221,493	221,493
Federal Funds	0	0	0	0	0
Capitol Complex Leased Space	<u>4,519,514</u>	<u>4,792,846</u>	<u>4,015,796</u>	<u>4,786,726</u>	<u>4,741,251</u>
General Fund	3,085,216	3,597,001	2,739,205	3,515,713	3,627,447
Cash Funds	21,957	35,980	38,409	19,606	33,511
Reappropriated Funds	1,412,341	1,159,865	1,238,182	1,251,407	1,080,293
Federal Funds	0	0	0	0	0
Annual Depreciation - Lease Equivalent Payment	<u>777,842</u>	<u>2,724,839</u>	<u>1,838,210</u>	<u>2,600,060</u>	<u>2,600,060</u>
General Fund	225,437	1,903,240	1,838,210	2,600,060	2,600,060
Cash Funds	552,405	821,599	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Payments to OIT	<u>9,516,862</u>	<u>10,617,896</u>	<u>12,063,477</u>	<u>12,213,122</u>	<u>12,213,122</u> *
General Fund	2,721,216	5,262,465	4,507,047	4,904,416	4,904,416
Cash Funds	1,190,095	870,050	1,794,001	1,846,896	1,846,896
Reappropriated Funds	5,605,551	4,485,381	5,762,429	5,461,810	5,461,810
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
IT Accessibility	<u>84,086</u>	<u>0</u>	<u>0</u>	<u>150,762</u>	<u>150,762</u> *
FTE	0.0	0.0	0.0	0.9	0.9
General Fund	84,086	0	0	40,872	40,872
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	109,890	109,890
Federal Funds	0	0	0	0	0
CORE Operations	<u>245,181</u>	<u>69,357</u>	<u>62,696</u>	<u>255,137</u>	<u>238,564</u>
General Fund	79,113	26,786	24,213	98,507	92,132
Cash Funds	7,187	2,518	2,276	7,736	8,590
Reappropriated Funds	158,881	40,053	36,207	148,894	137,842
Federal Funds	0	0	0	0	0
Governor's Office Transition	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>10,000</u>
General Fund	0	0	0	25,000	10,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
CORE Payroll	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,352</u>	<u>0</u> *
General Fund	0	0	0	5,541	0
Cash Funds	0	0	0	435	0
Reappropriated Funds	0	0	0	8,376	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>SUBTOTAL - (A) Department Administration</b>	30,928,069	37,678,986	37,815,947	41,776,530	41,250,547
<i>FTE</i>	<u>16.3</u>	<u>20.8</u>	<u>20.6</u>	<u>24.2</u>	<u>23.3</u>
General Fund	11,613,587	17,925,505	16,047,441	19,627,488	19,540,499
Cash Funds	2,581,998	2,244,984	2,420,297	2,471,904	2,498,686
Reappropriated Funds	16,732,484	17,508,497	19,348,209	19,677,138	19,211,362
Federal Funds	0	0	0	0	0

**(B) Statewide Special Purpose**

Department. The State Archives program was transferred to the Division of Central Services in FY 2018-19.

**(I) Colorado State Employees Assistance Program**

Personal Services	<u>1,121,100</u>	<u>1,721,891</u>	<u>1,449,239</u>	<u>1,486,682</u>	<u>1,486,682</u>
<i>FTE</i>	12.4	13.1	14.0	14.0	14.0
General Fund	0	0	0	0	0
Cash Funds	48,758	95,442	87,914	89,991	89,991
Reappropriated Funds	1,072,342	1,626,449	1,361,325	1,396,691	1,396,691
Federal Funds	0	0	0	0	0
Operating Expenses	<u>85,085</u>	<u>85,153</u>	<u>93,293</u>	<u>93,293</u>	<u>93,293</u>
General Fund	0	0	0	0	0
Cash Funds	6,109	7,050	7,050	7,050	7,050
Reappropriated Funds	78,976	78,103	86,243	86,243	86,243
Federal Funds	0	0	0	0	0
Housing Pilot Project	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,700,000</u>	<u>0</u> *
<i>FTE</i>	0.0	0.0	0.0	3.0	0.0
General Fund	0	0	0	1,700,000	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Indirect Cost Assessment	<u>521,443</u>	<u>253,876</u>	<u>319,269</u>	<u>319,269</u>	<u>319,269</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	521,443	253,876	319,269	319,269	319,269
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (I) Colorado State Employees</b>					
<b>Assistance Program</b>	1,727,628	2,060,920	1,861,801	3,599,244	1,899,244
FTE	<u>12.4</u>	<u>13.1</u>	<u>14.0</u>	<u>17.0</u>	<u>14.0</u>
General Fund	0	0	0	1,700,000	0
Cash Funds	54,867	102,492	94,964	97,041	97,041
Reappropriated Funds	1,672,761	1,958,428	1,766,837	1,802,203	1,802,203
Federal Funds	0	0	0	0	0
<b>(II) Office of the State Architect</b>					
Office of the State Architect	<u>1,228,416</u>	<u>1,615,851</u>	<u>2,140,235</u>	<u>2,190,860</u>	<u>2,190,860</u>
FTE	11.2	12.5	13.0	13.0	13.0
General Fund	1,228,416	1,615,851	2,140,235	2,190,860	2,190,860
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Statewide Planning Services	<u>113,642</u>	0	<u>7,811</u>	<u>383,420</u>	<u>383,420</u> *
General Fund	113,642	0	7,811	383,420	383,420
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>SUBTOTAL - (II) Office of the State Architect</b>	1,342,058	1,615,851	2,148,046	2,574,280	2,574,280
<i>FTE</i>	<u>11.2</u>	<u>12.5</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
General Fund	1,342,058	1,615,851	2,148,046	2,574,280	2,574,280
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>(III) Colorado Equity Office</b>					
Personal services	<u>1,208,669</u>	<u>1,361,399</u>	<u>777,493</u>	<u>685,192</u>	<u>685,192</u>
<i>FTE</i>	6.6	5.9	10.0	10.0	10.0
General Fund	1,208,669	1,361,399	777,493	685,192	685,192
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Operating Expenses	<u>24,307</u>	<u>20,045</u>	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>
General Fund	24,307	20,045	13,500	13,500	13,500
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (III) Colorado Equity Office</b>	1,232,976	1,381,444	790,993	698,692	698,692
<i>FTE</i>	<u>6.6</u>	<u>5.9</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
General Fund	1,232,976	1,381,444	790,993	698,692	698,692
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(V) Other Statewide Special Purpose</b>					
Test Facility Lease	<u>119,842</u>	<u>119,842</u>	<u>119,842</u>	<u>119,842</u>	<u>119,842</u>
General Fund	119,842	119,842	119,842	119,842	119,842
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Employment Security Contract Payment	<u>16,000</u>	<u>16,000</u>	<u>17,199</u>	<u>17,743</u>	<u>17,743</u>
General Fund	7,264	7,264	8,463	9,007	9,007
Cash Funds	0	0	0	0	0
Reappropriated Funds	8,736	8,736	8,736	8,736	8,736
Federal Funds	0	0	0	0	0
Disability Funding Committee	<u>380,076</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Cash Funds	380,076	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Americans with Disabilities Act Reasonable Accommodation Coordination	<u>304,661</u>	<u>432,779</u>	<u>470,413</u>	<u>472,300</u>	<u>472,300</u>
FTE	0.5	0.5	1.0	1.0	1.0
General Fund	304,661	432,779	470,413	472,300	472,300
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Public-Private Collaboration Unit	<u>259,481</u>	<u>247,213</u>	<u>316,153</u>	<u>322,282</u>	<u>322,282</u>
FTE	2.7	2.1	3.0	3.0	3.0
General Fund	0	0	0	0	0
Cash Funds	259,481	247,213	316,153	322,282	322,282
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
State Procurement Equity Program	<u>468,253</u>	<u>429,055</u>	<u>605,175</u>	<u>440,734</u>	<u>440,734</u> *
FTE	3.6	4.0	5.0	5.0	5.0
General Fund	468,253	429,055	605,175	440,734	440,734
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
State Sustainability Office	<u>0</u>	<u>161,192</u>	<u>400,000</u>	<u>295,804</u>	<u>0</u> *
FTE	0.0	0.8	0.0	2.3	0.0
General Fund	0	0	0	550,282	0
Cash Funds	0	161,192	400,000	(254,478)	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (V) Other Statewide Special Purpose</b>	<b>1,548,313</b>	<b>1,406,081</b>	<b>1,928,782</b>	<b>1,668,705</b>	<b>1,372,901</b>
<b>FTE</b>	<b><u>6.8</u></b>	<b><u>7.4</u></b>	<b><u>9.0</u></b>	<b><u>11.3</u></b>	<b><u>9.0</u></b>
General Fund	900,020	988,940	1,203,893	1,592,165	1,041,883
Cash Funds	639,557	408,405	716,153	67,804	322,282
Reappropriated Funds	8,736	8,736	8,736	8,736	8,736
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>SUBTOTAL - (B) Statewide Special Purpose</b>	5,850,975	6,464,296	6,729,622	8,540,921	6,545,117
<i>FTE</i>	<u>37.0</u>	<u>38.9</u>	<u>46.0</u>	<u>51.3</u>	<u>46.0</u>
General Fund	3,475,054	3,986,235	4,142,932	6,565,137	4,314,855
Cash Funds	694,424	510,897	811,117	164,845	419,323
Reappropriated Funds	1,681,497	1,967,164	1,775,573	1,810,939	1,810,939
Federal Funds	0	0	0	0	0
<b>TOTAL - (1) Executive Director's Office</b>	36,779,044	44,143,282	44,545,569	50,317,451	47,795,664
<i>FTE</i>	<u>53.3</u>	<u>59.7</u>	<u>66.6</u>	<u>75.5</u>	<u>69.3</u>
General Fund	15,088,641	21,911,740	20,190,373	26,192,625	23,855,354
Cash Funds	3,276,422	2,755,881	3,231,414	2,636,749	2,918,009
Reappropriated Funds	18,413,981	19,475,661	21,123,782	21,488,077	21,022,301
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(2) DIVISION OF HUMAN RESOURCES</b>					
her agencies.					
<b>(A) Human Resource Services</b>					
<b>(I) State Agency Services</b>					
Personal Services	<u>2,181,135</u>	<u>2,469,400</u>	<u>2,982,822</u>	<u>2,955,568</u>	<u>2,955,568</u>
FTE	22.6	23.8	29.7	28.2	28.2
General Fund	1,990,852	2,469,400	2,982,822	2,955,568	2,955,568
Cash Funds	190,283	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Operating Expenses	<u>73,962</u>	<u>81,710</u>	<u>104,597</u>	<u>104,597</u>	<u>104,597</u>
General Fund	73,962	81,710	104,597	104,597	104,597
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Total Compensation and Employee Engagement					
Surveys	<u>300,000</u>	<u>296,201</u>	<u>425,000</u>	<u>1</u>	<u>1</u>
General Fund	300,000	296,201	425,000	1	1
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
State Employee Tuition Reimbursement	285,088	327,319	300,000	300,000	300,000
General Fund	285,088	327,319	300,000	300,000	300,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
State Employee Professional Development	5,427,683	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	5,427,683	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (I) State Agency Services</b>	8,267,868	3,174,630	3,812,419	3,360,166	3,360,166
FTE	22.6	23.8	29.7	28.2	28.2
General Fund	8,077,585	3,174,630	3,812,419	3,360,166	3,360,166
Cash Funds	190,283	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>(II) Training Services</b>					
Training Services	366,148	700,553	675,109	1,401,232	1,239,614 *
FTE	3.2	4.0	6.3	6.3	6.3
General Fund	366,148	581,812	675,109	1,401,232	686,862
Cash Funds	0	118,741	0	0	0
Reappropriated Funds	0	0	0	0	552,752
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Indirect Cost Assessment	145,630	0	0	0	0
General Fund	145,630	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (II) Training Services</b>	511,778	700,553	675,109	1,401,232	1,239,614
<i>FTE</i>	3.2	4.0	6.3	6.3	6.3
General Fund	511,778	581,812	675,109	1,401,232	686,862
Cash Funds	0	118,741	0	0	0
Reappropriated Funds	0	0	0	0	552,752
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (A) Human Resource Services</b>	8,779,646	3,875,183	4,487,528	4,761,398	4,599,780
<i>FTE</i>	25.8	27.8	36.0	34.5	34.5
General Fund	8,589,363	3,756,442	4,487,528	4,761,398	4,047,028
Cash Funds	190,283	118,741	0	0	0
Reappropriated Funds	0	0	0	0	552,752
Federal Funds	0	0	0	0	0
<b>(F) Labor Relations Services</b>					
Personal Services	2,620,041	2,852,652	2,002,969	2,042,701	2,042,701
<i>FTE</i>	19.0	25.6	20.0	20.0	20.0
General Fund	2,620,041	2,852,652	2,002,969	2,042,701	2,042,701
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Operating Expenses	<u>349,469</u>	<u>101,069</u>	<u>126,385</u>	<u>126,385</u>	<u>126,385</u>
General Fund	349,469	101,069	126,385	126,385	126,385
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Union Stewards	<u>196,369</u>	<u>276,851</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
General Fund	196,369	276,851	50,000	50,000	50,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (F) Labor Relations Services</b>	<b>3,165,879</b>	<b>3,230,572</b>	<b>2,179,354</b>	<b>2,219,086</b>	<b>2,219,086</b>
FTE	<u>19.0</u>	<u>25.6</u>	<u>20.0</u>	<u>20.0</u>	<u>20.0</u>
General Fund	3,165,879	3,230,572	2,179,354	2,219,086	2,219,086
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**(B) Employee Benefits Services**

Personal Services	<u>860,632</u>	<u>942,311</u>	<u>1,081,150</u>	<u>1,096,097</u>	<u>1,096,097</u>
FTE	9.9	10.2	12.0	12.0	12.0
General Fund	0	0	0	0	0
Cash Funds	860,632	942,311	1,081,150	1,096,097	1,096,097
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Operating Expenses	<u>32,690</u>	<u>32,397</u>	<u>58,093</u>	<u>58,093</u>	<u>58,093</u>
General Fund	0	32,397	0	0	0
Cash Funds	32,690	0	58,093	58,093	58,093
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Utilization Review	<u>24,988</u>	<u>24,988</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
General Fund	0	0	0	0	0
Cash Funds	24,988	24,988	25,000	25,000	25,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
H.B. 07-1335 Supplemental State Contribution					
Fund	<u>1,564,675</u>	<u>1,603,950</u>	<u>1,848,255</u>	<u>1,848,255</u>	<u>1,663,876</u>
General Fund	0	0	0	0	0
Cash Funds	1,564,675	1,603,950	1,848,255	1,848,255	1,663,876
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>295,782</u>	<u>422,811</u>	<u>277,668</u>	<u>277,668</u>	<u>277,668</u>
General Fund	0	0	0	0	0
Cash Funds	295,782	422,811	277,668	277,668	277,668
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>SUBTOTAL - (B) Employee Benefits Services</b>	2,778,767	3,026,457	3,290,166	3,305,113	3,120,734
<i>FTE</i>	<u>9.9</u>	<u>10.2</u>	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>
General Fund	0	32,397	0	0	0
Cash Funds	2,778,767	2,994,060	3,290,166	3,305,113	3,120,734
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**(C) Risk Management Services**

Personal Services	<u>789,813</u>	<u>925,575</u>	<u>1,099,512</u>	<u>1,124,262</u>	<u>1,124,262</u>
<i>FTE</i>	8.4	8.1	12.5	12.5	12.5
General Fund	0	6,414	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	789,813	919,161	1,099,512	1,124,262	1,124,262
Federal Funds	0	0	0	0	0
Operating Expenses	<u>63,602</u>	<u>53,708</u>	<u>65,018</u>	<u>65,018</u>	<u>65,018</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	63,602	53,708	65,018	65,018	65,018
Federal Funds	0	0	0	0	0
Actuarial and Broker Services	<u>243,900</u>	<u>231,682</u>	<u>414,706</u>	<u>418,273</u>	<u>418,273</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	243,900	231,682	414,706	418,273	418,273
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Risk Management Information System	<u>193,300</u>	<u>218,050</u>	<u>230,533</u>	<u>253,588</u>	<u>253,588</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	193,300	218,050	230,533	253,588	253,588
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>282,494</u>	<u>365,942</u>	<u>211,163</u>	<u>211,163</u>	<u>211,163</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	282,494	365,942	211,163	211,163	211,163
Federal Funds	0	0	0	0	0
Liability Claims	<u>34,996,671</u>	<u>5,586,718</u>	<u>12,678,152</u>	<u>11,030,128</u>	<u>11,030,128</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	301,233	10,321,674	10,341,244
Reappropriated Funds	34,996,671	5,586,718	12,376,919	708,454	688,884
Federal Funds	0	0	0	0	0
Liability Excess Policy	<u>103,000</u>	<u>2,733,192</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	103,000	2,733,192	0	0	0
Federal Funds	0	0	0	0	0
Liability Legal Services	<u>6,040,506</u>	<u>8,302,909</u>	<u>9,551,301</u>	<u>8,907,831</u>	<u>8,907,831</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	6,040,506	8,302,909	9,551,301	8,907,831	8,907,831
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Property Policies	<u>15,548,051</u>	<u>18,141,931</u>	<u>19,856,591</u>	<u>20,051,221</u>	<u>20,051,221</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	8,386,612	7,909,043
Reappropriated Funds	15,548,051	18,141,931	19,856,591	11,664,609	12,142,178
Federal Funds	0	0	0	0	0
Property Deductibles and Payouts	<u>13,754,997</u>	<u>18,048,564</u>	<u>21,790,649</u>	<u>13,389,084</u>	<u>13,389,084</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	13,754,997	18,048,564	21,790,649	13,389,084	13,389,084
Federal Funds	0	0	0	0	0
Workers' Compensation Claims	<u>29,718,862</u>	<u>32,884,989</u>	<u>30,222,640</u>	<u>33,962,814</u>	<u>33,962,814</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	2,654,695	0	0
Reappropriated Funds	29,718,862	32,884,989	27,567,945	33,962,814	33,962,814
Federal Funds	0	0	0	0	0
Workers' Compensation TPA Fees and Loss Control	<u>2,053,692</u>	<u>1,846,719</u>	<u>1,850,000</u>	<u>2,078,480</u>	<u>2,078,480</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	2,053,692	1,846,719	1,850,000	2,078,480	2,078,480
Federal Funds	0	0	0	0	0
Workers' Compensation Excess Policy	<u>1,293,869</u>	<u>1,685,060</u>	<u>1,562,367</u>	<u>1,327,310</u>	<u>1,327,310</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	1,293,869	1,685,060	1,562,367	1,327,310	1,327,310
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Workers' Compensation Legal Services	<u>1,423,075</u>	<u>2,019,767</u>	<u>1,796,548</u>	<u>2,743,168</u>	<u>2,743,168</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	1,423,075	2,019,767	1,796,548	2,743,168	2,743,168
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (C) Risk Management Services</b>	106,505,832	93,044,806	101,329,180	95,562,340	95,562,340
<i>FTE</i>	<u>8.4</u>	<u>8.1</u>	<u>12.5</u>	<u>12.5</u>	<u>12.5</u>
General Fund	0	6,414	0	0	0
Cash Funds	0	0	2,955,928	18,708,286	18,250,287
Reappropriated Funds	106,505,832	93,038,392	98,373,252	76,854,054	77,312,053
Federal Funds	0	0	0	0	0
<b>TOTAL - (2) Division of Human Resources</b>	121,230,124	103,177,018	111,286,228	105,847,937	105,501,940
<i>FTE</i>	<u>63.1</u>	<u>71.7</u>	<u>80.5</u>	<u>79.0</u>	<u>79.0</u>
General Fund	11,755,242	7,025,825	6,666,882	6,980,484	6,266,114
Cash Funds	2,969,050	3,112,801	6,246,094	22,013,399	21,371,021
Reappropriated Funds	106,505,832	93,038,392	98,373,252	76,854,054	77,864,805
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(3) STATE PERSONNEL BOARD</b>					
<b>(A) Personnel Board</b>					
Personal Services	<u>548,950</u>	<u>564,802</u>	<u>664,571</u>	<u>679,376</u>	<u>679,376</u>
FTE	4.5	4.5	5.1	5.1	5.1
General Fund	548,950	564,802	664,571	679,376	679,376
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Operating Expenses	<u>23,006</u>	<u>16,797</u>	<u>23,374</u>	<u>23,374</u>	<u>23,374</u>
General Fund	23,006	16,797	23,374	23,374	23,374
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Legal Services	<u>76,547</u>	<u>37,977</u>	<u>2,224</u>	<u>34,760</u>	<u>34,760</u>
General Fund	76,547	37,977	2,224	34,760	34,760
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>TOTAL - (3) State Personnel Board</b>	<b>648,503</b>	<b>619,576</b>	<b>690,169</b>	<b>737,510</b>	<b>737,510</b>
<b>FTE</b>	<b><u>4.5</u></b>	<b><u>4.5</u></b>	<b><u>5.1</u></b>	<b><u>5.1</u></b>	<b><u>5.1</u></b>
General Fund	648,503	619,576	690,169	737,510	737,510
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(4) DIVISION OF CENTRAL SERVICES</b>					
<b>(A) Administration</b>					
Personal Services	<u>526,983</u>	<u>580,833</u>	<u>657,349</u>	<u>674,261</u>	<u>674,261</u>
FTE	5.3	5.5	5.2	5.2	5.2
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	526,983	580,833	657,349	674,261	674,261
Federal Funds	0	0	0	0	0
Operating Expenses	<u>14,503</u>	<u>10,703</u>	<u>27,690</u>	<u>27,690</u>	<u>27,690</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	14,503	10,703	27,690	27,690	27,690
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>12,645</u>	<u>14,492</u>	<u>16,611</u>	<u>16,611</u>	<u>16,611</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	12,645	14,492	16,611	16,611	16,611
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (A) Administration</b>	<b>554,131</b>	<b>606,028</b>	<b>701,650</b>	<b>718,562</b>	<b>718,562</b>
<b>FTE</b>	<b><u>5.3</u></b>	<b><u>5.5</u></b>	<b><u>5.2</u></b>	<b><u>5.2</u></b>	<b><u>5.2</u></b>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	554,131	606,028	701,650	718,562	718,562
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(B) Integrated Document Solutions</b>					
Personal Services	<u>6,606,073</u>	<u>7,141,697</u>	<u>8,347,866</u>	<u>8,571,574</u>	<u>8,571,574</u>
FTE	89.2	88.1	102.6	102.6	102.6
General Fund	0	0	0	0	0
Cash Funds	141,615	141,614	141,615	141,615	141,615
Reappropriated Funds	6,464,458	7,000,083	8,206,251	8,429,959	8,429,959
Federal Funds	0	0	0	0	0
Operating Expenses	<u>22,522,697</u>	<u>23,123,908</u>	<u>24,146,604</u>	<u>26,568,257</u>	<u>26,568,257</u> *
General Fund	0	0	0	0	0
Cash Funds	980,537	980,537	980,537	2,032,310	2,032,310
Reappropriated Funds	21,542,160	22,143,371	23,166,067	24,535,947	24,535,947
Federal Funds	0	0	0	0	0
Address Confidentiality Program	<u>562,083</u>	<u>629,656</u>	<u>1,033,813</u>	<u>1,078,161</u>	<u>1,078,161</u>
FTE	5.2	5.7	8.0	8.0	8.0
General Fund	448,423	540,455	892,139	926,487	926,487
Cash Funds	113,660	89,201	141,674	151,674	151,674
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>416,993</u>	<u>453,776</u>	<u>589,670</u>	<u>589,670</u>	<u>589,670</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	416,993	453,776	589,670	589,670	589,670
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Commercial Print Payments	<u>1,668,014</u>	<u>1,733,260</u>	<u>1,733,260</u>	<u>1,733,260</u>	<u>1,733,260</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	1,668,014	1,733,260	1,733,260	1,733,260	1,733,260
Federal Funds	0	0	0	0	0
Print Equipment Lease Purchase	<u>269,320</u>	<u>547,243</u>	<u>547,243</u>	<u>547,243</u>	<u>547,243</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	269,320	547,243	547,243	547,243	547,243
Federal Funds	0	0	0	0	0
Scan Equipment Lease Purchase	<u>84,999</u>	<u>151,776</u>	<u>151,776</u>	<u>151,776</u>	<u>151,776</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	84,999	151,776	151,776	151,776	151,776
Federal Funds	0	0	0	0	0
Utilities	<u>69,000</u>	<u>64,046</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	69,000	64,046	69,000	69,000	69,000
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>SUBTOTAL - (B) Integrated Document Solutions</b>	32,199,179	33,845,362	36,619,232	39,308,941	39,308,941
<i>FTE</i>	<u>94.4</u>	<u>93.8</u>	<u>110.6</u>	<u>110.6</u>	<u>110.6</u>
General Fund	448,423	540,455	892,139	926,487	926,487
Cash Funds	1,235,812	1,211,352	1,263,826	2,325,599	2,325,599
Reappropriated Funds	30,514,944	32,093,555	34,463,267	36,056,855	36,056,855
Federal Funds	0	0	0	0	0

**(C) Colorado State Archives**

Personal Services	<u>695,539</u>	<u>792,300</u>	<u>866,351</u>	<u>898,641</u>	<u>898,641</u>
<i>FTE</i>	<u>10.1</u>	<u>10.7</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
General Fund	666,332	701,723	745,541	777,831	777,831
Cash Funds	27,994	90,577	91,739	91,739	91,739
Reappropriated Funds	1,213	0	29,071	29,071	29,071
Federal Funds	0	0	0	0	0
Operating Expenses	<u>368,807</u>	<u>418,835</u>	<u>448,885</u>	<u>448,885</u>	<u>448,885</u>
General Fund	364,696	418,835	422,885	422,885	422,885
Cash Funds	4,111	0	26,000	26,000	26,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (C) Colorado State Archives</b>	1,064,346	1,211,135	1,315,236	1,347,526	1,347,526
<i>FTE</i>	<u>10.1</u>	<u>10.7</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
General Fund	1,031,028	1,120,558	1,168,426	1,200,716	1,200,716
Cash Funds	32,105	90,577	117,739	117,739	117,739
Reappropriated Funds	1,213	0	29,071	29,071	29,071
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Appropriation</b>	<b>FY 2026-27 Request</b>	<b>FY 2026-27 Recommendation</b>
<b>TOTAL - (4) Division of Central Services</b>	33,817,656	35,662,525	38,636,118	41,375,029	41,375,029
<i>FTE</i>	<u>109.8</u>	<u>110.0</u>	<u>128.8</u>	<u>128.8</u>	<u>128.8</u>
General Fund	1,479,451	1,661,013	2,060,565	2,127,203	2,127,203
Cash Funds	1,267,917	1,301,929	1,381,565	2,443,338	2,443,338
Reappropriated Funds	31,070,288	32,699,583	35,193,988	36,804,488	36,804,488
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**(5) DIVISION OF ACCOUNTS AND CONTROL**

**(A) Financial Operations and Reporting**

Recovery Audit Program Disbursements	0	0	0	0	0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**(1) Financial Operations and Reporting**

Personal Services	<u>3,139,627</u>	<u>3,704,266</u>	<u>4,472,246</u>	<u>4,562,134</u>	<u>4,562,134</u>
FTE	30.5	34.0	38.5	38.5	38.5
General Fund	3,139,627	3,704,266	4,472,246	4,562,134	4,562,134
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
 Operating Expenses	 <u>131,846</u>	 <u>209,085</u>	 <u>149,823</u>	 <u>149,823</u>	 <u>149,823</u>
General Fund	131,846	209,085	149,823	149,823	149,823
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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<b>SUBTOTAL - (1) Financial Operations and Reporting</b>	3,271,473	3,913,351	4,622,069	4,711,957	4,711,957
<i>FTE</i>	<u>30.5</u>	<u>34.0</u>	<u>38.5</u>	<u>38.5</u>	<u>38.5</u>
General Fund	3,271,473	3,913,351	4,622,069	4,711,957	4,711,957
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

<b>SUBTOTAL - (A) Financial Operations and Reporting</b>	3,271,473	3,913,351	4,622,069	4,711,957	4,711,957
<i>FTE</i>	<u>30.5</u>	<u>34.0</u>	<u>38.5</u>	<u>38.5</u>	<u>38.5</u>
General Fund	3,271,473	3,913,351	4,622,069	4,711,957	4,711,957
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**(B) Procurement and Contracts**

Personal Services	<u>1,749,947</u>	<u>1,948,066</u>	<u>2,332,942</u>	<u>2,385,898</u>	<u>2,385,898</u>
<i>FTE</i>	17.0	17.7	20.8	20.8	20.8
General Fund	294,658	101,014	467,548	520,504	520,504
Cash Funds	1,455,289	1,847,052	1,865,394	1,865,394	1,865,394
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Operating Expenses	16,938	68,385	42,089	42,089	42,089
General Fund	16,938	68,385	42,089	42,089	42,089
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (B) Procurement and Contracts</b>	<b>1,766,885</b>	<b>2,016,451</b>	<b>2,375,031</b>	<b>2,427,987</b>	<b>2,427,987</b>
FTE	17.0	17.7	20.8	20.8	20.8
General Fund	311,596	169,399	509,637	562,593	562,593
Cash Funds	1,455,289	1,847,052	1,865,394	1,865,394	1,865,394
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**(C) CORE Operations**

Personal Services	2,199,590	2,267,950	2,515,038	3,828,069	3,446,499 *
FTE	24.8	24.5	22.3	35.2	31.4
General Fund	0	0	0	0	0
Cash Funds	0	2,165,165	2,515,038	0	0
Reappropriated Funds	2,199,590	102,785	0	3,828,069	3,446,499
Federal Funds	0	0	0	0	0
Operating Expenses	40,336	49,935	59,590	91,072	91,238 *
General Fund	0	0	0	0	0
Cash Funds	0	49,935	59,590	0	0
Reappropriated Funds	40,336	0	0	91,072	91,238
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Payments for CORE and Support Modules	<u>5,836,722</u>	<u>6,175,119</u>	<u>6,159,278</u>	<u>6,529,278</u>	<u>6,529,278</u> *
General Fund	0	0	0	0	0
Cash Funds	4,590,323	6,175,119	6,159,278	4,029,950	5,029,951
Reappropriated Funds	1,246,399	0	0	2,499,328	1,499,327
Federal Funds	0	0	0	0	0
CORE Lease Purchase Payments	<u>1,268,631</u>	<u>1,268,466</u>	<u>1,269,676</u>	<u>1,269,676</u>	<u>1,269,676</u>
General Fund	0	0	0	0	0
Cash Funds	0	1,268,466	1,269,676	0	0
Reappropriated Funds	1,268,631	0	0	1,269,676	1,269,676
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>372,646</u>	<u>167,026</u>	<u>249,437</u>	<u>249,437</u>	<u>249,437</u>
General Fund	0	0	0	0	0
Cash Funds	0	167,026	247,738	0	0
Reappropriated Funds	372,646	0	1,699	249,437	249,437
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (C) CORE Operations</b>	9,717,925	9,928,496	10,253,019	11,967,532	11,586,128
<i>FTE</i>	<u>24.8</u>	<u>24.5</u>	<u>22.3</u>	<u>35.2</u>	<u>31.4</u>
General Fund	0	0	0	0	0
Cash Funds	4,590,323	9,825,711	10,251,320	4,029,950	5,029,951
Reappropriated Funds	5,127,602	102,785	1,699	7,937,582	6,556,177
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Appropriation</b>	<b>FY 2026-27 Request</b>	<b>FY 2026-27 Recommendation</b>
<b>TOTAL - (5) Division of Accounts and Control</b>	14,756,283	15,858,298	17,250,119	19,107,476	18,726,072
<i>FTE</i>	<u>72.3</u>	<u>76.2</u>	<u>81.6</u>	<u>94.5</u>	<u>90.7</u>
General Fund	3,583,069	4,082,750	5,131,706	5,274,550	5,274,550
Cash Funds	6,045,612	11,672,763	12,116,714	5,895,344	6,895,345
Reappropriated Funds	5,127,602	102,785	1,699	7,937,582	6,556,177
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(6) OFFICE OF ADMINISTRATIVE COURTS</b>					
Personal Services	<u>4,574,912</u>	<u>4,502,267</u>	<u>5,410,419</u>	<u>5,709,918</u>	<u>5,859,107</u> *
FTE	40.4	38.4	52.0	53.9	55.8
General Fund	0	0	0	0	0
Cash Funds	0	804,719	138,608	1,735,590	1,941,411
Reappropriated Funds	4,574,912	3,697,548	5,271,811	3,974,328	3,917,696
Federal Funds	0	0	0	0	0
Operating Expenses	<u>127,237</u>	<u>130,942</u>	<u>257,587</u>	<u>185,630</u>	<u>186,441</u> *
General Fund	0	0	0	0	0
Cash Funds	107,068	96,014	114,382	0	0
Reappropriated Funds	20,169	34,928	143,205	185,630	186,441
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>178,659</u>	<u>141,921</u>	<u>189,364</u>	<u>189,364</u>	<u>189,364</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	178,659	141,921	189,364	189,364	189,364
Federal Funds	0	0	0	0	0
<b>TOTAL - (6) Office of Administrative Courts</b>	4,880,808	4,775,130	5,857,370	6,084,912	6,234,912
<b>FTE</b>	<u>40.4</u>	<u>38.4</u>	<u>52.0</u>	<u>53.9</u>	<u>55.8</u>
General Fund	0	0	0	0	0
Cash Funds	107,068	900,733	252,990	1,735,590	1,941,411
Reappropriated Funds	4,773,740	3,874,397	5,604,380	4,349,322	4,293,501
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(7) DIVISION OF CAPITAL ASSETS</b>					
<b>(A) Administration</b>					
Personal Services	<u>372,048</u>	<u>403,688</u>	<u>469,509</u>	<u>481,178</u>	<u>481,178</u>
FTE	3.8	3.6	3.9	3.9	3.9
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	372,048	403,688	469,509	481,178	481,178
Federal Funds	0	0	0	0	0
Operating Expenses	<u>15,723</u>	<u>17,925</u>	<u>18,310</u>	<u>18,310</u>	<u>18,310</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	15,723	17,925	18,310	18,310	18,310
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>7,801</u>	<u>8,928</u>	<u>8,650</u>	<u>8,650</u>	<u>8,650</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	7,801	8,928	8,650	8,650	8,650
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (A) Administration</b>	<b>395,572</b>	<b>430,541</b>	<b>496,469</b>	<b>508,138</b>	<b>508,138</b>
<b>FTE</b>	<b><u>3.8</u></b>	<b><u>3.6</u></b>	<b><u>3.9</u></b>	<b><u>3.9</u></b>	<b><u>3.9</u></b>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	395,572	430,541	496,469	508,138	508,138
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**(B) Facilities Maintenance - Capitol Complex**

Formerly section (D) in Central Services, the JBC moved the Capitol Complex budget into the Division of Capital Assets at the request of the Department in FY 2018-19.

Personal Services	<u>4,096,880</u>	<u>4,432,616</u>	<u>4,964,180</u>	<u>5,089,051</u>	<u>5,089,051</u>
FTE	57.1	58.5	63.2	63.2	63.2
General Fund	91,089	66,719	145,912	172,959	172,959
Cash Funds	0	0	0	0	0
Reappropriated Funds	4,005,791	4,365,897	4,818,268	4,916,092	4,916,092
Federal Funds	0	0	0	0	0
Operating Expenses	<u>3,655,856</u>	<u>3,692,616</u>	<u>4,051,925</u>	<u>4,051,925</u>	<u>4,051,925</u>
General Fund	49,591	70,820	71,425	71,425	71,425
Cash Funds	1,684,826	1,786,745	1,786,765	0	0
Reappropriated Funds	1,921,439	1,835,051	2,193,735	3,980,500	3,980,500
Federal Funds	0	0	0	0	0
Capitol Complex Repairs	<u>50,141</u>	<u>55,829</u>	<u>56,520</u>	<u>56,520</u>	<u>56,520</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	50,141	55,829	56,520	56,520	56,520
Federal Funds	0	0	0	0	0
Capitol Complex Security	<u>565,390</u>	<u>637,377</u>	<u>826,076</u>	<u>854,633</u>	<u>854,633</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	565,390	637,377	826,076	854,633	854,633
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Utilities	<u>5,049,544</u>	<u>5,632,655</u>	<u>6,507,787</u>	<u>6,181,361</u>	<u>6,181,361</u>
General Fund	0	0	0	0	0
Cash Funds	1,126,719	1,543,777	2,175,059	3,335,196	3,348,296
Reappropriated Funds	3,922,825	4,088,878	4,332,728	2,846,165	2,833,065
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>490,737</u>	<u>464,303</u>	<u>573,678</u>	<u>573,678</u>	<u>573,678</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	490,737	464,303	573,678	573,678	573,678
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (B) Facilities Maintenance - Capitol Complex</b>	<b>13,908,548</b>	<b>14,915,396</b>	<b>16,980,166</b>	<b>16,807,168</b>	<b>16,807,168</b>
<i>FTE</i>	<u>57.1</u>	<u>58.5</u>	<u>63.2</u>	<u>63.2</u>	<u>63.2</u>
General Fund	140,680	137,539	217,337	244,384	244,384
Cash Funds	2,811,545	3,330,522	3,961,824	3,335,196	3,348,296
Reappropriated Funds	10,956,323	11,447,335	12,801,005	13,227,588	13,214,488
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**(C) Fleet Management Program and Motor Pool Services**

Formerly section (C) in Central Services, the JBC moved the Fleet Management budget into the Division of Capital Assets at the request of the Department in FY 2018-19.

Personal Services	<u>1,294,285</u>	<u>1,374,634</u>	<u>1,580,827</u>	<u>1,649,407</u>	<u>1,649,407</u>
FTE	18.7	18.7	18.8	18.8	18.8
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	1,294,285	1,374,634	1,580,827	1,649,407	1,649,407
Federal Funds	0	0	0	0	0
 Operating Expenses	 <u>1,316,390</u>	 <u>1,632,828</u>	 <u>2,017,835</u>	 <u>2,017,835</u>	 <u>2,017,835</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	1,316,390	1,632,828	2,017,835	2,017,835	2,017,835
Federal Funds	0	0	0	0	0
 Motor Pool Vehicles Lease and Operating Expenses	 <u>87,767</u>	 <u>120,134</u>	 <u>200,000</u>	 <u>200,000</u>	 <u>200,000</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	87,767	120,134	200,000	200,000	200,000
Federal Funds	0	0	0	0	0
 Fuel and Automotive Supplies	 <u>24,680,556</u>	 <u>26,720,794</u>	 <u>28,009,597</u>	 <u>28,009,597</u>	 <u>28,009,597</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	24,680,556	26,720,794	28,009,597	28,009,597	28,009,597
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Vehicles Replacement Lease or Purchase	<u>24,136,998</u>	<u>27,558,746</u>	<u>34,390,208</u>	<u>40,079,486</u>	<u>40,079,486</u> *
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	24,136,998	27,558,746	34,390,208	40,079,486	40,079,486
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>136,252</u>	<u>147,344</u>	<u>178,986</u>	<u>178,986</u>	<u>178,986</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	136,252	147,344	178,986	178,986	178,986
Federal Funds	0	0	0	0	0
<b>SUBTOTAL - (C) Fleet Management Program and Motor Pool Services</b>	<b>51,652,248</b>	<b>57,554,480</b>	<b>66,377,453</b>	<b>72,135,311</b>	<b>72,135,311</b>
<i>FTE</i>	<u>18.7</u>	<u>18.7</u>	<u>18.8</u>	<u>18.8</u>	<u>18.8</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	51,652,248	57,554,480	66,377,453	72,135,311	72,135,311
Federal Funds	0	0	0	0	0
<b>TOTAL - (7) Division of Capital Assets</b>	<b>65,956,368</b>	<b>72,900,417</b>	<b>83,854,088</b>	<b>89,450,617</b>	<b>89,450,617</b>
<i>FTE</i>	<u>79.6</u>	<u>80.8</u>	<u>85.9</u>	<u>85.9</u>	<u>85.9</u>
General Fund	140,680	137,539	217,337	244,384	244,384
Cash Funds	2,811,545	3,330,522	3,961,824	3,335,196	3,348,296
Reappropriated Funds	63,004,143	69,432,356	79,674,927	85,871,037	85,857,937
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Appropriation</b>	<b>FY 2026-27 Request</b>	<b>FY 2026-27 Recommendation</b>
<b>TOTAL - Department of Personnel</b>	278,068,786	277,136,246	302,119,661	312,920,932	309,821,744
<i>FTE</i>	<u>423.0</u>	<u>441.3</u>	<u>500.5</u>	<u>522.7</u>	<u>514.6</u>
General Fund	32,695,586	35,438,443	34,957,032	41,556,756	38,505,115
Cash Funds	16,477,614	23,074,629	27,190,601	38,059,616	38,917,420
Reappropriated Funds	228,895,586	218,623,174	239,972,028	233,304,560	232,399,209
Federal Funds	0	0	0	0	0